

**FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY**

CC Docket No. **02-6**

In the matter of:

Request for Review by
the United Talmudical Academy
of the Decision of the Universal Service Administrator

Form 471
Application No. 148011

Funding Year 1999-2000

Billed Entity No. 200788

PRELIMINARY STATEMENT

The United Talmudical Academy, of Brooklyn, New York (hereinafter “UTA”), hereby appeals and seeks *de novo* review of the Universal Service Administrative Company’s (“USAC”) “Administrator’s Decision on Appeal”, dated July 5, 2007, which denied UTA’s appeal of its earlier March 2005 “Notification of Improperly Disbursed Funds Letter.” A copy of the Administrator’s Decision on Appeal is annexed hereto as Exhibit A.

The UTA is a private, non-profit, Brooklyn, New York, educational institution providing primary and secondary schooling to over 8,500 local students. It is an aggrieved party before the Federal Communications Commission as its previously approved request for appropriate funding pursuant to the Telecommunications Act of 1996 is being erroneously and improperly recalled by the USAC’s Schools & Libraries Division (“SLD”).

In March of 2005 the SLD issued two Notification of Improperly Disbursed Funds Letters, seeking recovery of all funds disbursed to UTA under Form 471 Application No. 148011 pursuant to the following 76 Funding Request Numbers (“FRN”):

244861,244867,244870,244872,244877,244883,244886,244887,244891,244898,244913, 244924,244934,244948,244961,244978,245017,245026,245039,245052,245064,246265, 246268,246271,246282,246292,246298,246308,246314,246325,246334,246340,246343, 246354,246359,246366,246371,246382,246391,246397,246409,246419,246427,246430, 246436,246443,246447,246456,246460,246462,246464,246467,246470,246473,246474, 246475,246477,246480,246485,246487,246493,246499,246505,246511,246513,246516, 246520,246522,246526,246534,246541,246546,246553,246570,246574 and 246582

Under UTA’s approved E-Rate application for Funding Year 1999, the FCC disbursed \$934,300.00 under the above FRN’s, and UTA paid its share of \$103,811.03, to the Service Provider. Nevertheless, the SLD sought recovery of the previously disbursed \$934,300.00 on several grounds that were apparently abandoned by the USAC on appeal. However, on the appeal, the USAC substituted its own, factually erroneous, basis for seeking recovery of the \$934,300.00, that being the alleged failure by UTA to pay \$7,300.68 pursuant to

three of the above 76 FRN's, or less than 10% of its obligation. In addition to the purported "violation of rules" being *de minimus* in nature considering the total amounts actually paid, the FRN's complained of were in fact timely paid by UTA. Moreover, UTA stands ready to pay that amount a second time, if necessary.

As a preliminary matter, by E-mail to the Administrator, dated July 29, 2007, the UTA formally stated its intent to appeal and requested information and discovery relating to the Administrator's improper determination (copy annexed hereto as Exhibit B). Specifically, UTA sought discovery of the USAC's file and its analysis of UTA's evidence; this information is crucial to UTA's present appeal as UTA's file shows complete disclosure to the USAC as a part of its USAC appeal, including cancelled checks for every dollar spent, confirmed by email from the USAC auditor, Molly Stachnik, dated July 10, 2007, (copy annexed hereto as Exhibit C); yet the USAC's denial implies either that its files were somehow incomplete, or that its analysis of UTA's evidence and spreadsheets was faulty. The Administrator inexplicably denied our request for discovery (copy annexed hereto as Exhibit D) and has prejudiced the UTA's ability to present a proper Request for Review to the FCC. It is therefore respectfully requested that the UTA's time to file this Request for Review be extended until a reasonable time after the UTA's request for discovery is complied with.¹

In consideration of the looming appeal deadline, and the SLD's aggressive collection efforts on this erroneous recall, the following Request for Review is submitted with a reservation of rights to file a supplemental Request for Review once UTA's discovery request is complied with.

FACTS AND ARGUMENTS

UTA is the E-Rate beneficiary in this matter, having applied for and been approved for funding for Funding Year 1999. The Funding Year 1999 ran from July 1, 1999 to June 30, 2000, and further extended for non-recurring services until September 30, 2000.

Under the final approval of UTA's E-Rate application, the FCC was to pay \$934,300.00 and UTA's share was to be \$103,811.03.

By May of 2001 UTA had paid \$19,928.73 of its share to the Service Provider. By December of 2002 UTA had issued checks for a total of \$70,818.49 or 68% of its share, By June of 2003 UTA had paid a total of \$92,743.21, or more than ninety (90%) percent of its share, and the balance was completely paid off by February 17, 2004. Thus for the "non-discounted portion", of the funding year 1999 request, UTA paid over 90% of all monies owed within three

¹ The Court of Appeals for the District of Columbia Circuit, in *MCI v. FCC, et al.*, 515 F.2d 385, 392 (1974), specifically addressed this issue at length and found that "in order to prepare accurate and well formed petitions for review, we repeat, litigants must have recourse to complete statements of the decisions and orders which they undertake to challenge." This ruling would include the underlying documentation supporting the USAC's decision herein.

(3) years of the September 30, 2000 Funding Year end, billing dates, and its entire share, by February 17, 2004.

Nevertheless, in March of 2005, a full year after UTA's final payment to the Service Provider had been made, the SLD issued Notices of Improperly Disbursed Funds and demanded repayment of the already funded \$934,300.00. By way of explanation the SLD stated in all its Notices the same basis:

“During an audit it was determined that the applicant did not pay the entire non-discounted portion. The applicant did provide documentation indicating they paid a portion of the non-discounted portion. However, the documentation indicates that most of these payments were made in 2002 and 2003. While program rules in place at the time of submission of the Form 471 did not establish an explicit deadline for paying the non-discounted portion, the FCC has provided guidance that failure to pay the non-discounted [portion] for three years is sufficient to establish non-compliance with program rules. Consequently, the program rules have been violated. Accordingly, the SLD is seeking recovery of all disbursed funds for failure to pay the non-discounted portion in a timely manner.”

In essence, the SLD found that UTA violated the program rules by not paying for the non-discounted portion of the funding application within three (3) years. On appeal to the USAC, UTA respectfully pointed out that the SLD finding was in error for three reasons. First, the overwhelming majority of the non-discounted portion was in fact paid within three years of the initial bill from the Service Provider, and the balance was completely paid by the time the audit was concluded. Second, as had been acknowledged in the aforementioned SLD Notices, as well as the June 7, 2004 Inspector General's final Report on Audit, the May 11, 2004 Report on Audit of the Wireline Competition Bureau, and the underlying May 3, 2004 Inspector General's Draft Report on Audit, the program rules in effect at the time the relevant funding was approved and paid, and even as late as at the time of the draft IG Report on Audit, did not establish any deadline or timeframe in which the E-Rate Beneficiary must have made payment of the non-discounted portion of the application. Finally, and in accordance with the U.S. Constitutional requirement, at Article I, Section 10, that “No State shall . . . pass any . . . ex post facto law”, the Fifth Report and Order of the Federal Communications Commission, under CC Docket No. 02-6, Adopted August 4, 2004 and Released on August 13, 2004, at numbered paragraph 24, specifically provides prospectively that:

“ . . . Accordingly, we clarify prospectively that a failure to pay more than 90 days after completion of service (which is roughly equivalent to three monthly billing cycles) presumptively violates our rule that the beneficiary must pay its share. For purposes of resolving any outstanding issues relating to audits conducted prior to the issuance of this clarification, we direct USAC to determine

whether full payment had been made as of the time the audit report was finalized. If any amounts remained outstanding at the conclusion of the audit work, that constitutes a rule violation warranting recovery of all amounts disbursed. Information on payment of the non-discounted share shall be sought from the beneficiary.” (*Emphasis added*).

In support of the above points, UTA submitted a detailed explanation of its position, both legally and factually. A copy of UTA’s Letter of Appeal dated May 11, 2005, is annexed hereto as Exhibit E, and the entirety of that Letter is hereby, respectfully, incorporated herein by this reference. Thereafter, in cooperation with the USAC’s request, UTA submitted its detailed records of the invoices, payments and cancelled checks evidencing that its full \$103,811.03 share had been actually paid by February of 2004, long before the final audit of the SLD had been concluded. (see confirmatory email of cooperation, annexed hereto as Exhibit C).

By “Administrator’s Decision on Appeal”, dated July 5, 2007 (see Exhibit A hereto), the USAC inexplicably denied the appeal, and, in an apparent abandonment of the SLD’s reasoning, concluded that the nine hundred thousand dollars in funding already paid to the Service Provider had to now be repaid by UTA to the SLD due to the absence of payment of some seven thousand dollars by UTA to the Service Provider. The USAC explained in two paragraphs (Exhibit A hereto) that:

Per the FCC's Fifth Report and Order, all funds disbursed should be recovered for any requests in which the Beneficiary failed to pay its non-discounted share of the application. For purposes of resolving any outstanding issues relating to audits conducted prior to the issuance of the Fifth Report and Order, USAC was directed to determine if full payment of the non-discounted share had been made by the applicant at the time that the audit report was finalized. In the case of United Talmudical Academy; the audit was conducted during 2004 and was finalized on June 7, 2004. The FCC Fifth Report and Order was adopted on August 4, 2004 and released on August 13, 2004.

During the appeals review, you were contacted to provide invoices, payment receipts along with all the correlating cancelled checks to demonstrate that payment was not only made prior to the audit finalization, but that payments were also made towards funding requests for Funding Year 1999. The school provided copies of cancelled checks, a spreadsheet to clarify the checks, and invoices. After examining the documentation provided, it was determined that United Talmudical Academy accounted for and paid their non-discounted share for all FRNs, except for FRNs 244887, 246298, and 246314. Therefore the checks and documentation provided by the school did not demonstrate that the school paid their total share

of the non-discounted portion. Paragraph 24 of the FCC Fifth Report and Order states that, "If any amounts remained outstanding at the conclusion of the audit work, that constitutes a rule violation warranting recovery of all amounts disbursed." USAC's decision is that the full amount of all the FRNs on Application #148011 should be recovered. Your appeal of the funding commitment adjustment is denied. USAC will proceed with the recovery of these funds.

Thus, USAC's denial indicates that but for the purportedly missing payment of \$7,300.68 for the above cited three FRNs, payment of which UTA stands ready to re-make today,² the SLD would not have been allowed to recall the over nine hundred thousand dollars in funding.

In this regard the facts, as will be now detailed, support an entirely different conclusion. The fact is the payments on the three FRNs in question, FRNs 244887, 246298, and 246314, were made; one was paid as part of a larger combined FRN payment - part of which having been clearly accepted by the USAC's singling out of these three and not the FRNs associated with the other half of the same checks.

The three FRNs in question were billed by the Service provider to the UTA under Invoice Numbers 5581-C1, 5581-C2, 5600-G and 5600-O. Annexed hereto are the following Exhibits evidencing UTA's payment of the four Service Provider's invoices, and thus the three FRNs:

Exhibit F: spreadsheet showing a detailed breakdown of all the Service Provider's Invoices and their corresponding 76 FRNs and UTA-Share dollar amounts (totaling \$103,811.03), broken down first by Invoice and then by FRN [this shows the corollary between the 76 FRNs listed on the USAC denial (Exhibit A) and the Service Provider's invoices as they match up to those FRNs];

Exhibit G: spreadsheet showing UTA's payments and the corresponding Service Provider's invoices as listed in Exhibit F above

note- between January of 2003 and February of 2004 UTA made payments to the Service Provider against a running total balance, rather than corresponding to specific invoices, so that the spreadsheet shows for that period a group of UTA checks paying a group of Service Provider's invoices. One of the abovementioned key four invoices, 5600-O, for \$1,641.75, was paid in this group of payments, along with invoice nos. 5600-P, 5600-Q, 5600-R, 5600-S, 5600-T, 5600-U, and 5600-W. As all the other invoices in this batch

² As explained in the annexed copy of UTA's Letter of Appeal to the USAC (Exhibit E hereto) UTA's right to make payment of its share is continuing, without deadline, due to the fact that the deadlines for payment initiated by the administrative agency, having been issued years after UTA's Funding Application was approved, could not be applied retroactively to UTA's approved 1999 Funding Application.

were accepted by the USAC as proven paid, it stands to reason that invoice 5600-O must be accepted as proven paid as well;

Exhibit H: copy of all the Service Provider's invoices set forth in Exhibits F and G above;

Exhibit I: copy of all the UTA cancelled checks as set forth in Exhibit G above;

Exhibit J copy of the four Service Provider's invoices, 5581-C1, 5581-C2, 5600-G and 5600-O, corresponding to the three FRNs, 244887, 246298, and 246314;

Exhibit K copy of the cancelled checks paying invoice numbers 5581-C1, 5581-C2 and 5600-G (as noted above, the payment for invoice 5600-O, for \$1,645.71, was lumped together with a group of payments corresponding to a group of invoices and a total running balance with the Service Provider, and all the cancelled checks are annexed as Exhibit I).

The USAC determination denying UTA's Letter of Appeal first explained that it agreed and understood that UTA's obligation was to show payment of the UTA non-discounted share of the FRNs prior to June 7, 2004, the date the Audit Report was finalized. The USAC then concluded that:

After examining the documentation provided, it was determined that United Talmudical Academy accounted for and paid their non-discounted share for all FRNs, except for FRNs 244887, 246298, and 246314.

Thus, the entirety of the denial is based on the purported non-payment of \$7,300.68 out of a total of \$103,811.03 of required payments. Of that \$7,300.68, representing FRNs 244887, 246298, and 246314, UTA clearly shows (see Exhibits F and G) that:

- **FRN 244887**, for \$156.70, was paid in February of 2002 as a part of the full payment of Service Provider Invoice No. 5581-C1;

- **FRN 246298**, for \$3,714.44, was paid as a part of the full payment of Service Provider Invoice Nos. 5581-C2, 5600-G and 5600-O, in the amounts of \$7,674.77, \$4,672.30 and \$1,641.75, respectively;

and

- **FRN 246314**, for \$3,429.54, was paid as a part of the full payment of Service Provider Invoice Nos. 5581-C2, 5600-G and 5600-O, also, in the amounts of \$7,674.77, \$4,672.30 and \$1,641.75, respectively.

Since these very same Service Provider invoices included other FRNs that USAC has accepted as paid, alongside the disputed three FRNs, USAC cannot properly assert that these three FRNs were not paid. Nor should USAC be allowed to deny UTA's appeal based on the *de minimus* variation of having purportedly failed to pay an aggregate equaling less than 10% of the

non-discounted share and 1% of the discounted funded share. At the very least UTA should be accorded an opportunity to pay the disputed \$7,300.68 again, now, as UTA stands ready to do.

After all, at best, a relaxation of the strict compliance standards sought to be employed by USAC is now a matter of FCC policy. Thus, in the matter of *Requests for Review of Decisions of the Universal Service Administrator by Academy of Excellence Phoenix, AZ, et al., Schools and Libraries Universal Service Support Mechanism*, CC Docket No. 02-6, File No. SLD-261209, et al., *Order Adopted April 18, 2007 and Released May 8, 2007*, the FCC held at numbered paragraphs 8 and 9 of the Order that (*emphasis supplied*):

8. Third, we address 21 requests by applicants who simply did not provide documentation to USAC by USAC's given deadline. *See supra n.19*. We find that good cause exists to grant these appeals and remand them back to USAC for further processing. Some Petitioners appear to have submitted the required documentation to USAC but in an untimely manner. *See Request for Review of Glen Mills School; Request for Review of Parker School District No. 60-4; Request for Review of Regina School, Inc.; Request for Review of United Talmudical; Request for Review of Yeshiva U'Mesivta Kavunas Halev*. In the other cases here, we believe that the petitioners made good faith efforts to provide USAC with the requested documentation and that such documentation may have been provided if the petitioners had been given additional time and opportunity. *See Requests for Review of Eckerd Youth Alternatives, Inc. (SLD-423732, et al. and SLD-454095, et al.); Request for Review of El Paso Independent School District; Request for Review of Hmong Academy; Request for Review of Kids Peace National Center; Request for Review of Maple School District; Request for Review of Mesa Vista Consolidated School District; Request for Review of Mescalero Apache School; Request for Review of The Mesorah School; Request for Review of Newark Public Library; Request for Review of Oroville City Elementary School District; Request for Review of Poughkeepsie City School District; Request for Review of Riverside Unified School District; Request for Review of St. Vincent's Home School; Request for Review of Socorro Independent School District; Request for Review of Talmudical High School*. **These appeals involved an administrative deadline, not a substantive rule. Any error in the specific circumstances here was procedural, rather than a failure to adhere to a core program requirement or a misuse of funds. Consistent with Commission precedent, we therefore find that the complete rejection of these applications is not warranted.** *See generally Bishop Perry Order, 21 FCC Rcd at 5319-20, para. 9* (finding that the overall goal of section 254 – providing funds to legitimate E-rate beneficiaries – should not be undermined by minor procedural errors). Although deadlines are necessary for the efficient administration of the program, in these cases, **the applicants have demonstrated that rigid adherence to USAC's procedures does not further the purposes of section 254(h) of the Telecommunications Act of 1996 or serve the public interest.** *See 47 U.S.C. § 254(h)*. We find that these applicants should have an additional

opportunity to provide information regarding their ability to pay for their non-discount share and for any other resources necessary to use E-rate funds effectively, consistent with the clarifications detailed in this order. Thus, we grant these appeals and remand the underlying applications to USAC for action consistent with our findings here. In remanding these applications to USAC, we make no finding as to the ultimate eligibility of the services.

9. . . . **We note that those tasked with working on E-rate applications are school administrators, technology coordinators, teachers and librarians who may have little experience pursuing federal grants.** This may be particularly true of staff at small school districts or libraries. *See Bishop Perry Order, 21 FCC Rcd at 5323, para. 14.* Moreover, we find that denying the petitioners' requests would create undue hardship and prevent these otherwise eligible schools and libraries from receiving funding that they need to bring advanced telecommunications and information services to their students and patrons. By contrast, waiving section 54.504(c)(1)(iii) of our rules to the limited extent necessary to provide petitioners with the opportunity to modify their funding requests, as specified above, will further the goal of section 254 of the Act – ensuring access to discounted telecommunications and information services to schools and libraries – and therefore serve the public interest. 47 U.S.C. § 254(h). **Importantly, there is no evidence at this time in the record that the petitioners engaged in activity to defraud or abuse the E-rate program.** Therefore, we remand the appeals to USAC for further consideration consistent with this Order. In remanding these applications to USAC, we make no finding as to the ultimate eligibility of the services.

In this case there has been neither evidence of, nor even an allegation of, any activities intended to defraud or abuse the E-Rate program. In fact, out of the non-discounted share required to be paid by UTA of \$103,811.03, USAC agrees that UTA paid at least \$96,510.35. The balance has also been paid, timely, as shown above, and UTA stands ready to pay it again now. It has long been held that governmental policies should not be applied rigidly to exclude cases with mitigating circumstances. *See, for example, McFarlane v. New York City Housing Authority*, 1 Misc.3d 744, 766 N.Y.S.2d 524 (Sup. Ct. New York Cty., Sept 3, 2003). The *facts* of this case show mitigating circumstances in this case alone, and the USAC should have recognized such circumstances in making its determination.

Based upon all the foregoing, it is respectfully requested that prior to the making of a final determination by the FCC the UTA be given an opportunity to review all the records of the SLD and USAC as they specifically pertain to the UTA's appeal so as to allow the UTA to submit a more informed and properly prepared memorandum on appeal to the FCC.

It is respectfully requested that the matter be reviewed *de novo*. Upon such *de novo* review it is respectfully urged that the Notification of Improperly Disbursed Funds Letters

seeking recovery of \$934,300.00 from UTA be rescinded and/or vacated, and that the determination by the USAC denying such relief be reversed.

CONCLUSION

Based upon all the foregoing, it is respectfully requested that prior to the making of a final determination by the FCC the UTA be given an opportunity to review all the records of the SLD and USAC as they specifically pertain to the review of this matter and the determinations made, and the analysis of, and notes regarding, UTA's evidence in support of its contention that all non-discounted portions have been paid, so as to allow the UTA to submit a more informed and properly prepared memorandum on appeal to the FCC.

It is further respectfully requested that the matter be reviewed *de novo*, and that, on such review, the entire record be reviewed as well as all evidence previously submitted and submitted now on this appeal. Upon such *de novo* review it is respectfully urged that the Notification of Improperly Disbursed Funds Letters seeking recovery of \$934,300.00 from UTA be rescinded and/or vacated, and that the determination by the USAC denying such relief be reversed.

The undersigned hereby verifies that I have read the foregoing, and that to the best of my knowledge, information and belief there is good ground to support it, and it is not interposed for delay.

Dated: August 12, 2007
Brooklyn, New York

Respectfully submitted,

Shiya Dresdner
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Universal Service Administrative Company
Schools & Libraries Division

Administrator's Decision on Appeal
Funding Year 1999-2000

July 5, 2007

Moses Greenfeld
United Talmudical Academy
82 Lee Avenue
Brooklyn, NY 11211

Re:	Applicant Name:	United Talmudical Academy
	Billed Entity Number:	200788
	Form 471 Application Number:	148011
	Funding Request Number(s):	244861, 244867, 244870, 244872, 244877, 244883, 244886, 244887, 244891, 244898, 244913, 244924, 244934, 244948, 244961, 244978, 245017, 245026, 245039, 245052, 245064, 246265, 246268, 246271, 246282, 246292, 246298, 246308, 246314, 246325, 246334, 246340, 246343, 246354, 246359, 246366, 246371, 246382, 246391, 246397, 246409, 246419, 246427, 246430, 246436, 246443, 246447, 246456, 246460, 246462, 246464, 246467, 246470, 246473, 246474, 246475, 246477, 246480, 246485, 246487, 246493, 246499, 246505, 246511, 246513, 246516, 246520, 246522, 246526, 246534, 246541, 246546, 246553, 246570, 246574, 246582
	Your Correspondence Dated:	May 11, 2005

After thorough review and investigation of all relevant facts, the Schools and Libraries Division (SLD) of the Universal Service Administrative Company (USAC) has made its decision in regard to your appeal of USAC's Funding Year 1999 Notification of Improperly Disbursed Funds Letter for the Application Number indicated above. This letter explains the basis of USAC's decision. The date of this letter begins the 60-day time period for appealing this decision to the Federal Communications Commission (FCC). If your Letter of Appeal included more than one Application Number, please note that you will receive a separate letter for each application.

Funding Request Number(s): 244861, 244867, 244870, 244872, 244877, 244883, 244886, 244887, 244891, 244898, 244913, 244924, 244934, 244948, 244961, 244978, 245017, 245026, 245039, 245052, 245064, 246265, 246268, 246271, 246282, 246292, 246298, 246308, 246314, 246325, 246334, 246340, 246343, 246354, 246359, 246366, 246371, 246382, 246391, 246397, 246409, 246419, 246427, 246430, 246436, 246443, 246447, 246456, 246460, 246462, 246464, 246467, 246470, 246473, 246474, 246475, 246477, 246480, 246485, 246487, 246493, 246499, 246505, 246511, 246513, 246516, 246520, 246522, 246526, 246534, 246541, 246546, 246553, 246570, 246574, 246582

Decision on Appeal: **Denied**

Explanation:

- Per the FCC's Fifth Report and Order, all funds disbursed should be recovered for any requests in which the Beneficiary failed to pay its non-discounted share of the application. For purposes of resolving any outstanding issues relating to audits conducted prior to the issuance of the Fifth Report and Order, USAC was directed to determine if full payment of the non-discounted share had been made by the applicant at the time that the audit report was finalized. In the case of United Talmudical Academy, the audit was conducted during 2004 and was finalized on June 7, 2004. The FCC Fifth Report and Order was adopted on August 4, 2004 and released on August 13, 2004.
- During the appeals review, you were contacted to provide invoices, payment receipts along with all the correlating cancelled checks to demonstrate that payment was not only made prior to the audit finalization, but that payments were also made towards funding requests for Funding Year 1999. The school provided copies of cancelled checks, a spreadsheet to clarify the checks, and invoices. After examining the documentation provided, it was determined that United Talmudical Academy accounted for and paid their non-discounted share for all FRNs, except for FRNs 244887, 246298, and 246314. Therefore, the checks and documentation provided by the school did not demonstrate that the school paid their total share of the non-discounted portion. Paragraph 24 of the FCC Fifth Report and Order states that, "If any amounts remained outstanding at the conclusion of the audit work, that constitutes a rule violation warranting recovery of all amounts disbursed." USAC's decision is that the full amount of all the FRNs on Application #148011 should be recovered. Your appeal of the funding commitment adjustment is denied. USAC will proceed with the recovery of these funds.

If your appeal has been approved, but funding has been reduced or denied, you may appeal these decisions to either USAC or the FCC. For appeals that have been denied in full, partially approved, dismissed, or canceled, you may file an appeal with the FCC. You should refer to CC Docket No. 02-6 on the first page of your appeal to the FCC. Your appeal must be received or postmarked within 60 days of the date on this letter. Failure to meet this requirement will result

EXHIBIT A

3 of 3

in automatic dismissal of your appeal. If you are submitting your appeal via United States Postal Service, send to: FCC, Office of the Secretary, 445 12th Street SW, Washington, DC 20554. Further information and options for filing an appeal directly with the FCC can be found in the "Appeals Procedure" posted in the Reference Area of the SLD section of the USAC website or by contacting the Client Service Bureau. We strongly recommend that you use the electronic filing options.

We thank you for your continued support, patience and cooperation during the appeal process.

Schools and Libraries Division
Universal Service Administrative Company

EXHIBIT B

1 of 2

Shiya Dresdner

From: sldnoreply@sl.universalservice.org
Sent: Sunday, July 29, 2007 5:52 PM
To: Shiya Dresdner
Subject: SLD Inquiry #: 21-619109 Received
Follow Up Flag: Follow up
Flag Status: Flagged

Thank you for sending an email inquiry to the SLD. This message serves as a receipt confirmation.

Please note that you may also refer to the SLD website (www.sl.universalservice.org) for program information and view WebEx sessions regarding key E-rate topics, listed below.

Your case number is 21-619109.

Please refer to this number in subsequent contacts with the Client Service Bureau regarding this specific issue. Please do not resubmit this case number if your inquiry pertains to a different issue with respect to the same FRN.

We may need to request additional information from you in order to completely answer your question or fulfill your request.

Here is the information you submitted:

[FirstName]=Shiya [LastName]=Dresdner [JobTitle]=IT Manager [EmailAddress]=shiya@utaw.org [WorkPhone]=71896392601241 [FaxPhone]=7189639776 [PreviousCaseNumber]=0 [FormType]=Appeal [Owner]=TCSB [DateSubmitted]=7/29/2007 5:49:20 PM [AttachmentFlag]=N[FRN]=244861 [FormType]=471 [ApplicationNumber]=148011 [Question2]=**This is a follow up on case 21-616640 taht was answered 7/20/2007. Thank you very much for your quick reply. It seems you misunderstood our request. On July 5 2007 the appeals dept of the SLD denied our appeal. We are preparing an appeal to the FCC. It would be a great help to us if we can get the complete analasis on how the SLD decided our appeal. Thanks Shiya Dresdner United Talmudical Academy**

PLEASE DO NOT REPLY TO THIS MESSAGE.

IF YOU WISH TO SUBMIT ADDITIONAL INFORMATION, PLEASE DO SO USING THE ASK A QUESTION FORM AVAILABLE ON THE SLD WEBSITE.

SLD TRAINING PRESENTATIONS

SLD Training Presentations are available on the topics listed below at <http://www.sl.universalservice.org/reference/Presentations2004.asp>.

WEBEX RECORDINGS/LIVE SLD TRAINING SESSIONS

8/12/2007

EXHIBIT B

Recorded sessions on key SLD topics are now available on the SLD's WebEx site at universalservice.webex.com. Click on the Recorded Sessions tab under the Attend a Session link to view the available recordings. To view a session, you must register by providing certain information. This information will assist the SLD to better understand how the site is being accessed and to design new training sessions that will be helpful to users.

In addition, you may also register for live WebEx recordings by going to universalservice.webex.com and clicking on Live Sessions under the Attend a Session Tab and then clicking on the Upcoming tab. Please see instructions below for registering for a live session.

The following topics are currently available:

- General Updates/New Initiatives
- Technology Planning
- Form 470 Changes
- Competitive Bidding
- Program Compliance
- Service Provider Perspective
- Form 471 Changes
- Eligible Services
- Miscellaneous PIA Updates
- Audits
- Invoicing
- Appeals
- Commitment Adjustments

[Follow this link to learn how to register to view a recording.](#) [PDF, 714kb]

[Follow this link to learn how to register to log into a live Training Session.](#)
[PDF, 312kb]

[Follow this link to the SLD's WebEx site](#)

EXHIBIT C

1 of 3

Shiya Dresdner

From: Stachnik, Molly [MSTACHN@sl.universalservice.org]
Sent: Tuesday, July 10, 2007 1:44 PM
To: Shiya Dresdner
Subject: RE: United Talmudical Academy E-Rate/USAC appeal of audit
Follow Up Flag: Follow up
Flag Status: Flagged

Dear Mr. Dresdner,

We were in touch for this appeal and you provided me with everything I requested of you. The school has been very forthcoming with information about this older application. It is true that you received an Administrator's Decision Letter on Appeal that contains the denial of the appeal. I am not in a position to discuss the decision on the appeal. However, you have been very cooperative to work with and I would like to try to give you the same courtesy.

I agree with your email that this is a very troubled matter. Many rules and procedures have changed within the E-Rate program from when this application was originally filed and the services delivered. This matter has been complicated by the trouble you have had with the service provider on these funding requests.

When an appeal is denied, the next step to have your situation examined is to appeal to the FCC. There are instructions for doing this on the USAC website at <http://www.usac.org/sl/about/appeals/default.aspx#B>

I would also highly recommend copying your state representative on your appeal to the FCC.

In addition, it may be worth it to contact the USAC Ombudsman. His name is Bob Spiller and he can be reached at 202-776-0200 or by email at rspiller@universalservice.org

I sincerely wish your school the best in this matter.

Molly Stachnik-Brummer
Program Compliance
Schools and Libraries Division of E-Rate

From: Shiya Dresdner [mailto:Shiya@utaw.org]
Sent: Tuesday, July 10, 2007 11:55 AM
To: Stachnik, Molly
Cc: E SANDER; Chaim Mandel
Subject: United Talmudical Academy E-Rate/USAC appeal of audit

Dear Ms. Molly Stachnik

Schools and Libraries Appeal Division.

I'm writing you in reference of the Appeal of audit, we were in touch last February.

On 1/23/07 you e-mailed me, to provide you copies of invoices and canceled checks, claiming that the copies provided in September 2005 were not legible.

8/12/2007

EXHIBIT C

2 of 3
On 2/5/07 I e-mailed you a PDF file containing 50 pages of copies of invoices and canceled checks, except copies of 2 checks we could not locate them, additionally I e-mailed a summary spreadsheet.

On 2/6/07 you wrote me that all pages were legible, and you advised me to get copies of the 2 missing checks in order to make the case stronger for the school.

I contacted our bank and obtained copies of those 2 checks, and e-mailed them in the same day (2/6/07).

Yesterday I was shocked to find in my mailbox the SLD DENIAL decision, on the basis that 3 FRN's were not paid.

The 3 FRN's listed on the decision are 244887,246298 and 246314

In fact those 3 FRN's are clearly on the invoices I sent you as follows.

FRN 244887 (Disbursed 1,410.30)

Invoice 5581-C1, Amount 156.70 (page 19 on the PDF)

FRN 246298 (Disbursed 33,430)

Invoice 5581-C2, Amount 804.44 (Page 20 On the PDF)

Invoice 5600-G, Amount 2,050 (Page 7 On the PDF)

Invoice 5600-O, Amount 860 (Page 15 On the PDF)

FRN 426314 (Disbursed 30,865.90)

Invoice 5581-C2, Amount 642.69 (page 20 on the PDF)

Invoice 5600-G, Amount 2,005.10 (page 7 on the PDF)

Invoice 5600-O, Amount 41.75 (page 15 on the PDF)

Invoice 5600-O, Amount 740 (page 15 on the PDF)

Please advise how the school should proceed with this troubled matter.

Thank You

Shiya Dresdner

IT Manager

United Talmudical Academy

8/12/2007

EXHIBIT C

3 of 3
82 Lee Ave.

Brooklyn, NY 11211

Phone: 718-963-9260 x1241

Fax: 718-963-9776

shiya@utaw.org

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8/12/2007

EXHIBIT D
Shiya Dresdner

From: sldnoreply@sl.universalservice.org
Sent: Monday, July 30, 2007 9:23 AM
To: Shiya Dresdner
Subject: RE: Initial Contact, case# 21-619109

Thank you for your inquiry. The response you received from case# 21-616640 is correct, "The SLD does not provide copies of information beyond the regular notification letters that go out. It is the responsibility of the applicant to keep copies of all applicant submissions and correspondence."

What this means is the SLD will not provide any further documentation, we do not provide the "file". You will have to form your appeal and give the reasons why you think the denial by the SLD was incorrect.

If you have any further questions, please feel free to contact our Schools and Libraries Helpline at 1-888-203-8100. Please remember to visit our website for updates:
<http://www.sl.universalservice.org>

Thank you,
Schools and Libraries Division
Universal Service Administrative Company

-----Original Message-----

From: shiya@utaw.org
Subject: Initial Contact

[FirstName]=Shiya
[LastName]=Dresdner
[JobTitle]=IT Manager
[EmailAddress]=shiya@utaw.org
[WorkPhone]=71896392601241
[FaxPhone]=7189639776
[PreviousCaseNumber]=0

[FormType]=Appeal
[Owner]=TCSB
[DateSubmitted]=7/29/2007 5:49:20 PM [AttachmentFlag]=N[FRN]=244861 [FormType]=471
[ApplicationNumber]=148011 [Question2]=This is a follow up on case 21-616640 taht was answered 7/20/2007.

Thank you very much for your quick reply.

It seems you misunderstood our request.

On July 5 2007 the appeals dept of the SLD denied our appeal. We are preparing an appeal to the FCC. It would be a great help to us if we can get the complete analasis on how the SLD decided our appeal.

Thanks

Shiya Dresdner
United Talmudical Academy

UNITED TALMUDICAL ACADEMY
82 LEE AVENUE
BROOKLYN, NY 11211
(718) 963-9260
FAX: (718) 963-2172
shiya@utaw.org

May 11, 2005

Letter of Appeal

Schools and Libraries Division
Box 125 - Correspondence Unit
80 South Jefferson Road
Whippany, NJ 07981
appeals@sl.universalservice.org

Re: APPEAL
Notification of Improperly Disbursed Funds Letters
Dated March 14, 2005 & March 15, 2005
Form 471 Application Number: 148011
Funding Year: 1999 (July 1, 1999 to June 30, 2000)
Billed Entity Name: UNITED TALMUDICAL ACADEMY
Billed Entity Number: 200788

Dear Sir/Madam:

I am writing to appeal the above referenced Notification of Improperly Disbursed Funds Letters finding our school, the United Talmudical Academy (hereinafter the "UTA"), to have violated the program rules and, consequently, seeking recovery of all disbursed funds for Funding Year 1999 in the approximate total sum of \$906,823.46. Specifically, under our Form 471 Application Number 148011, you are seeking recovery of all funds disbursed under Funding Request Numbers;

244861,244867,244870,244872,244877,244883,244886,244887,244891,244898,244913,244924,244934,244948,244961,244978,245017,245026,245039,245052,245064,246265,246268,246271,246282,246292,246298,246308,246314,246325,246334,246340,246343,246354,246359,246366,246371,246382,246391,246397,246409,246419,246427,246430,246436,246443,246447,246456,246460,246462,246464,246467,246470,246473,246474,246475,246477,246480,246485,246487,246493,246499,246505,246511,246513,246516,246520,246522,246526,246534,246541,246546,246553,246570,246574 and 246582.

All twenty Notification Letters (hereinafter the "SLD Finding") were made on the identical basis

of a program rules violation, with the following explanation:

“During an audit it was determined that the applicant did not pay the entire non-discounted portion. The applicant did provide documentation indicating they paid a portion of the non-discounted portion. However, the documentation indicates that most of these payments were made in 2002 and 2003. While program rules in place at the time of submission of the Form 471 did not establish an explicit deadline for paying the non-discounted portion, the FCC has provided guidance that failure to pay the non-discounted [portion] for three years is sufficient to establish non-compliance with program rules. Consequently, the program rules have been violated. Accordingly, the SLD is seeking recovery of all disbursed funds for failure to pay the non-discounted portion in a timely manner.”

In sum, the SLD has found that UTA violated the program rules by not paying for the non-discounted portion of the funding application within three (3) years. With respect, the SLD finding is in error for three reasons. First, the majority of the non-discounted portion was in fact paid within three years of the initial bill from the Service Provider, and the balance was completely paid by the time the audit was concluded. Second, as has been acknowledged in the above SLD Finding, the June 7, 2004 Inspector General’s final Report on Audit, the May 11, 2004 Report on Audit of the Wireline Competition Bureau, and the underlying May 3, 2004 Inspector General’s Draft Report on Audit, the program rules in effect at the time the funding was approved and paid, and even as late as at the time of the draft IG Report on Audit, did not establish any deadline or timeframe in which the E-Rate Beneficiary must make payment of the non-discounted portion of the application. Finally, the Fifth Report and Order of the Federal Communications Commission, under CC Docket No. 02-6, Adopted August 4, 2004 and Released on August 13, 2004, at numbered paragraph 24, specifically provides that:

“ . . . Accordingly, we clarify prospectively that a failure to pay more than 90 days after completion of service (which is roughly equivalent to three monthly billing cycles) presumptively violates our rule that the beneficiary must pay its share. For purposes of resolving any outstanding issues relating to audits conducted prior to the issuance of this clarification, we direct USAC to determine whether full payment had been made as of the time the audit report was finalized. If any amounts remained outstanding at the conclusion of the audit work, that constitutes a rule violation warranting recovery of all amounts disbursed. Information on payment of the non-discounted share shall be sought from the beneficiary.” (*Emphasis added*).

It is UTA’s contention that its non-discounted share was completely paid off several months before the audit was finalized, that neither the Inspector General’s office nor the Wireline

EXHIBIT E
3 of 7

Competition Bureau sought further information from UTA and that UTA in fact did not violate any rule under the explicit guidelines of the FCC Order set forth above.

UTA's portion was paid.

UTA is the E-Rate beneficiary in this matter, having applied for and been approved for funding for Funding Year 1999. The Funding Year 1999 ran from July 1, 1999 to June 30, 2000, and further extended for non-recurring services until September 30, 2000.

Under the final approval of UTA's E-Rate application, the FCC was to pay for CDS \$934,300.00 and UTA's share was to be \$103,811.03.

By May of 2001 UTA had paid \$19,928.73 of its share to the Service Provider. By December of 2002 UTA had issued checks for a total of \$70,818.49 or 68% of its share, By June of 2003 UTA had paid a total of \$92,743.21, or more than ninety (90%) percent of its share, and the balance was completely paid off by February 17, 2004. Thus for the "non-discounted portion", of the funding year 1999 request, UTA paid over 90% of all monies owed within three (3) years of the September 30, 2000 Funding Year end, billing dates, and its entire share, by February 17, 2004.

In this regard, the factual findings of the SLD are misleading. UTA in fact paid a majority of the non-discounted portion of the funding request within three years of the initial invoice, more than 90% of it by the end of the three year period, and the balance *before* the conclusion of the 2004 audit. As such UTA should not be required to return the disbursed funds to the FCC.

"No State shall . . . pass any . . . ex post facto law."

The Constitution of the United States of America, Article I, Section 10, provides that "No State shall . . . pass any . . . ex post facto law." This has long been held to limit Federal and State Administrative Agency's rule-making powers to prospective applications only. See, Bowen v. Georgetown University Hospital, 488 U.S. 204, 208, 109 S.Ct. 468, 102 L.Ed.2d 493 (1988), wherein the United States Supreme Court set forth that it is axiomatic that rules promulgated by federal agencies may not be applied retroactively without the express permission of Congress. See also, Meyer v. Zimmer, 197 Misc. 653, 97 N.Y.S.2d 457 (Cty.Crt., N.Y., 1950), wherein the Court explained that "[a]nother long established rule of interpretation, pertinent here, is the one declaring that a statute will not be given a retrospective effect unless there is an unequivocal legislative declaration to that effect, or unless the language of the statute is so clear, strong and imperative as to make it clearly apparent that such was the intent." Citing the New York Court of Appeals in Saltser and Weinsier v. McGoldrick, 295 N.Y. 499, 68 N.E.2d 508, and in Western New York & P.R.R. Co. v. City of Buffalo, 296 N.Y. 93, 71 N.E.2d 108.

On February 17, 2004, UTA undisputedly made its final payment on the non-discounted portion of the E-Rate grant to its Service Provider, as stated above. On April 30, 2004, the Office of the Inspector General of the FCC met with UTA representatives regarding its Draft Report on Audit of the E-Rate Program to discuss its findings. At the time the IG's representatives made no findings or recommendations regarding UTA's purported nonpayment of the non-discounted portion as there was no time-frame for such payment set forth in the FCC rules. As the IG indicated that there would be no formal "finding" on this issue, UTA focused its responses and attention onto the IG's actual draft findings, UTA had actually made all the payments by that time, but the IG was not to include the issue of nonpayment as a "finding" in any event.

On May 3, 2004 the I.G. issued its Draft Report on Audit of the E-rate Program, Draft Report No. 02-AUD-02-04-006. In its Draft Report, the IG confirmed the meeting and wrote in the section delineated "Other Matters", that:

"WCB [Wireline Competition Bureau] has guidance that, when a beneficiary budgets for and does not pay the non-discounted portion, it is technically a rule violation that may authorize full recovery of funds. However, WCB has also informed us that program rules do not establish a timeframe in which the E-rate beneficiary must make payment. Since UTA had budgeted for their FY 1999 E-rate share and has made payment on a portion of these costs, we are unable to cite this condition as an audit finding."

On that same day, May 3, 2004, the Office of the Inspector General of the FCC issued its Semiannual Report to Congress for the period October 1, 2003 to March 31, 2004. Therein, at the top of page 17 thereof, the I.G. reported that:

"As a result of our involvement in audits and investigations, we have the following concerns regarding payment of the non-discount portion:

...

Applicant not paying the non-discount portion in a timely manner. Commission staff have provided guidance stating that, although program rules require that applicants pay the non-discount portion, the rules do not establish a time frame in which the applicant must make payment."

Thus, on May 3, 2004, after UTA had made already its final payment to its Service Provider for the non-discounted portion of the FY 1999 grant, the Inspector General of the Federal Communications Commission acknowledged, in writing, twice, that there was at that time no time frame within which the non-discounted portion of a funding grant had to be paid by the funding beneficiary.

By Memorandum dated May 11, 2004, and not copied to the UTA, the Wireline Competition Bureau (“WCB”) responded to the May 3, 2004 I.G. Draft Report on Audit. In its response to the I.G.’s “Recommendation 1 of 3” the WCB for the very first time raised the specter of a three-year rule governing the payment of the non-discounted portion of a grant. In its response, WCB writes:

“... Commission rules do not contain an explicit deadline for the payment of the non-discounted portion. In WCB’s view the failure to make payment for such supported services more than three years after the delivery of service is sufficient to establish noncompliance with the Commission’s rules. . . .”

WCB acknowledged that at that time there was no deadline for the payment of the non-discounted portion, and opined that there should be a three year rule. The Office of the Inspector General, in its final Report on Audit dated June 7, 2004, taking the WCB’s opinion to be a rule of the FCC, adopted the three-year rule and changed its findings to add a fourth finding (renumbered as finding number 1 of 4), that of noncompliance for failure to make payment on the non-discounted portion of the grant within three years after the delivery of service.

Once again acknowledging the fact that “the program rules do not establish a time frame in which the E-rate beneficiary must make payment” (see 6/7/04 report, at page 5), the I.G. nevertheless deferred to the WCB’s new line of thinking and declared UTA to be in violation of the very same “program rules” for having “failed” to make payment on its non-discounted portion obligations.

The SLD Findings that are the subject of this appeal letter adopt the I.G.’s findings and declare intent to seek full recovery of the disbursed funds, or some \$906,823.46, from UTA.

However, and with all due respect to the I.G., the WCB never had any authority to promulgate a three-year rule in the face of its repeated admission that the “Program Rules” themselves were devoid of any timeframe whatsoever. Moreover, even assuming *arguendo* that WCB could in fact promulgate such a rule, it could not do so in May of 2004 retroactively for the Funding Year 1999 grant that is the subject of this appeal.

As of the time of the filing of the UTA’s 1999 application and the disbursement of funds to the Service Provider there was no three-year rule in effect, and there was no time frame whatsoever set forth in the program rules for the payment of the UTA’s non-discounted portion of the grant. As such the imposition in May of 2004 of such a three year rule would be an explicit violation of Article I, Section 10, of the Constitution of the United States of America, as well as the due process clause thereof. Should either the WCB or the commissioners of the FCC itself have wished to impose a three-year rule, it could only do so prospectively, and could not apply same to the UTA retroactively; all the more so in light of UTA’s actual payment of the entire non-discounted portion of the grant by February of 2004. As such, UTA should not be required to return the disbursed funds to the FCC.

The FCC's Ruling Controls.

As set forth above, the FCC has confirmed its intentions not to apply any so-called "three year rule" retroactively, but, rather, prospectively only. Thus, in the Fifth Report and Order of the Federal Communications Commission, under CC Docket No. 02-6, Adopted August 4, 2004 and Released on August 13, 2004, at numbered paragraph 24, the FCC ruled that:

" . . . Accordingly, we clarify prospectively that a failure to pay more than 90 days after completion of service (which is roughly equivalent to three monthly billing cycles) presumptively violates our rule that the beneficiary must pay its share. For purposes of resolving any outstanding issues relating to audits conducted prior to the issuance of this clarification, we direct USAC to determine whether full payment had been made as of the time the audit report was finalized. If any amounts remained outstanding at the conclusion of the audit work, that constitutes a rule violation warranting recovery of all amounts disbursed. Information on payment of the non-discounted share shall be sought from the beneficiary." (*Emphasis added*).

The FCC, in the above Order, confirmed what is argued above; that is, any rules regarding the payment of non-discounted portions of funding applications within certain delimited time periods must be applied *prospectively* only.

In furtherance of this Order, the FCC specifically directed the USAC "to determine whether full payment had been made as of the time the audit report was finalized." And lest there be any confusion whatsoever, the FCC concluded that it was the task of the USAC to seek out information on such payment from the beneficiary.

In this matter, the SLD seeks a return of all disbursed funds. However, it is undisputed that the beneficiary, the UTA, had paid the entire non-discounted portion of the funding application well before the audit was concluded and the report finalized. The last 10% of payments were in fact made in February of 2004, while the audit was arguably concluded in May of 2004, with the final audit report having been drafted in June of 2004.

In finalizing the audit, the Inspector General makes no reference to any efforts to ascertain whether the non-discounted portion had been paid off or not; rather, the report's first draft lists the issue as an "other matter", without consequence to the final findings. The final report changes the findings based on a new policy instituted between the time of the first draft and the last draft, without further inquiry of, or opportunity to respond given to, the beneficiary UTA. Without first informing the UTA that a relevant question existed as to whether the non-discounted portion had been entirely paid, UTA was in no position and had no ability or forum with which to inform the SLD or the Inspector General that it had, in fact, paid off the entire

non-discounted portion of the funding application.

Thus the FCC's ruling is well advised in that it not only allows older funding requests to have been paid off without retroactive effect given to its new three year rule, but also requires of its investigators that they first ascertain whether the non-discounted portion has actually been paid in any given circumstance before allowing a finding of non-compliance to be entered.

In this matter the non-discounted portion had in fact been paid. Had the SLD inquired about this fact prior to the issuance of its request for the return of disbursed funds, it would have learned all the facts surrounding the final payments and would have been constrained to find the UTA to be in compliance. As such, the request for return of disbursed funds should be rescinded.

For all the foregoing reasons we respectfully urge that all twenty Notification Letters of Improperly Disbursed Funds be rescinded and that the SLD find that UTA is in compliance with the funding requirements for Funding Year 1999.

Sincerely,

Moses Greenfeld

Moses Greenfeld (ext. 1222)
Telecommunications Project Director, Administration
United Talmudical Academy
shiya@utaw.org

EXHIBIT F

Invoice#	FRN	Amount
5581-C1	244856	176.00
	244861	512.00
	244865	55.00
	244869	175.60
	244870	2,740.50
	244872	880.00
	244883	3,113.11
	244886	893.83
	244887	156.70
	244891	183.00
	244913	116.50
	244924	195.00
	244934	8.34
	245039	1,274.44
	245052	377.44
5581-C1 Total		10,857.46
5581-C2	245064	78.00
	246268	83.40
	246271	244.44
	246282	269.44
	246296	188.50
	246298	804.44
	246314	642.69
	246325	350.00
	246334	660.06
	246391	219.44
	246397	181.94
	246419	331.94
	246427	389.90
	246430	65.00
	246441	108.10
	246443	379.44
	246447	449.44
	246477	2,228.60
5581-C2 Total		7,674.77
5600-A	244861	2,496.00
	244867	1,100.00
5600-A Total		3,596.00
5600-B	244872	893.00
	244877	1,728.91
	244886	660.00
5600-B Total		3,281.91
5600-C	244891	1,302.50
	244898	580.00
	244913	2,306.40
	244934	660.00
5600-C Total		4,848.90
5600-D	244948	1,001.50
	244961	580.00
	244978	1,907.70
	245019	37.20
5600-D Total		3,526.40
5600-E	245039	893.00
	245052	1,507.50
	246265	660.00
5600-E Total		3,060.50
5600-F	246271	1,367.00
	246282	1,382.80
	246292	660.00
5600-F Total		3,409.80

EXHIBIT F

Invoice#	FRN	Amount
5600-G	246298	2,050.00
	246308	580.00
	246314	2,005.10
	246330	37.20
5600-G Total		4,672.30
5600-H	246343	1,777.00
	246359	1,679.40
	246382	660.00
5600-H Total		4,116.40
5600-I	246391	1,302.50
	246397	212.80
	246409	660.00
5600-I Total		2,175.30
5600-J	246419	1,427.50
	246427	1,588.65
	246436	660.00
5600-J Total		3,676.15
5600-K	246443	1,727.00
	246447	1,759.90
	246456	660.00
5600-K Total		4,146.90
5600-L	246462	2,431.00
	246467	580.00
	246473	3,162.80
	246480	660.00
5600-L Total		6,833.80
5600-M	246487	1,480.40
	246499	1,625.00
	246505	660.00
5600-M Total		3,765.40
5600-N	246513	1,167.00
	246520	580.00
	246526	1,519.90
	246570	660.00
5600-N Total		3,926.90
5600-O	246298	860.00
	246314	41.75
	246314	740.00
5600-O Total		1,641.75
5600-P	244948	1,399.50
	244978	671.85
	245017	122.85
	245026	83.50
5600-P Total		2,277.70
5600-Q	246513	1,363.50
	246526	765.00
	246553	500.00
5600-Q Total		2,628.50
5600-R	244891	1,647.00
	244913	1,048.50
	244934	75.15
5600-R Total		2,770.65
5600-S	246460	246.10
	246462	2,490.00
	246464	29.00
	246470	284.70
	246473	2,530.00

EXHIBIT F

Invoice#	FRN	Amount
	246474	39.00
	246475	780.00
	246480	1,160.50
5600-S Total		7,559.30
5600-T	246485	93.40
	246487	387.50
	246493	102.10
	246499	415.50
	246505	83.50
5600-T Total		1,082.00
5600-U	246511	134.10
	246513	151.50
	246516	29.00
	246522	118.50
	246526	85.00
	246534	12.00
	246541	240.00
	246546	383.30
	246553	7,165.60
	246570	1,160.50
5600-U Total		9,479.50
5600-V	246574	20.30
	246582	406.00
5600-V Total		426.30
5600-W	246340	112.60
	246343	475.00
	246354	111.80
	246359	555.00
	246366	3.30
	246371	65.00
	246382	83.50
5600-W Total		1,406.20
5600-X	244941	127.90
	244954	29.00
	244969	132.80
	245007	6.90
	245017	13.64
	245026	660.00
5600-X Total		970.24
Grand Total		103,811.03

EXHIBIT F

FRN	Invoice#	Amount
244856	5581-C1	176.00
244861	5581-C1	512.00
244861	5600-A	2,496.00
244865	5581-C1	55.00
244867	5600-A	1,100.00
244869	5581-C1	175.60
244870	5581-C1	2,740.50
244872	5581-C1	880.00
244872	5600-B	893.00
244877	5600-B	1,728.91
244883	5581-C1	3,113.11
244886	5581-C1	893.83
244886	5600-B	660.00
244887	5581-C1	156.70
244891	5581-C1	183.00
244891	5600-C	1,302.50
244891	5600-R	1,647.00
244898	5600-C	580.00
244913	5581-C1	116.50
244913	5600-C	2,306.40
244913	5600-R	1,048.50
244924	5581-C1	195.00
244934	5581-C1	8.34
244934	5600-C	660.00
244934	5600-R	75.15
244941	5600-X	127.90
244948	5600-D	1,001.50
244948	5600-P	1,399.50
244954	5600-X	29.00
244961	5600-D	580.00
244969	5600-X	132.80
244978	5600-D	1,907.70
244978	5600-P	671.85
245007	5600-X	6.90
245017	5600-P	122.85
245017	5600-X	13.64
245019	5600-D	37.20
245026	5600-P	83.50
245026	5600-X	660.00
245039	5581-C1	1,274.44
245039	5600-E	893.00
245052	5581-C1	377.44
245052	5600-E	1,507.50
245064	5581-C2	78.00
246265	5600-E	660.00
246268	5581-C2	83.40
246271	5581-C2	244.44
246271	5600-F	1,367.00
246282	5581-C2	269.44
246282	5600-F	1,382.80
246292	5600-F	660.00
246296	5581-C2	188.50
246298	5581-C2	804.44
246298	5600-G	2,050.00
246298	5600-O	860.00
246308	5600-G	580.00
246314	5581-C2	642.69
246314	5600-G	2,005.10
246314	5600-O	41.75
246314	5600-O	740.00
246325	5581-C2	350.00
246330	5600-G	37.20
246334	5581-C2	660.06
246340	5600-W	112.60
246343	5600-H	1,777.00
246343	5600-W	475.00
246354	5600-W	111.80

EXHIBIT F

FRN	Invoice#	Amount
246359	5600-H	1,679.40
246359	5600-W	555.00
246366	5600-W	3.30
246371	5600-W	65.00
246382	5600-H	660.00
246382	5600-W	83.50
246391	5581-C2	219.44
246391	5600-I	1,302.50
246397	5581-C2	181.94
246397	5600-I	212.80
246409	5600-I	660.00
246419	5581-C2	331.94
246419	5600-J	1,427.50
246427	5581-C2	389.90
246427	5600-J	1,588.65
246430	5581-C2	65.00
246436	5600-J	660.00
246441	5581-C2	108.10
246443	5581-C2	379.44
246443	5600-K	1,727.00
246447	5581-C2	449.44
246447	5600-K	1,759.90
246456	5600-K	660.00
246460	5600-S	246.10
246462	5600-L	2,431.00
246462	5600-S	2,490.00
246464	5600-S	29.00
246467	5600-L	580.00
246470	5600-S	284.70
246473	5600-L	3,162.80
246473	5600-S	2,530.00
246474	5600-S	39.00
246475	5600-S	780.00
246477	5581-C2	2,228.60
246480	5600-L	660.00
246480	5600-S	1,160.50
246485	5600-T	93.40
246487	5600-M	1,480.40
246487	5600-T	387.50
246493	5600-T	102.10
246499	5600-M	1,625.00
246499	5600-T	415.50
246505	5600-M	660.00
246505	5600-T	83.50
246511	5600-U	134.10
246513	5600-N	1,167.00
246513	5600-Q	1,363.50
246513	5600-U	151.50
246516	5600-U	29.00
246520	5600-N	580.00
246522	5600-U	118.50
246526	5600-N	1,519.90
246526	5600-Q	765.00
246526	5600-U	85.00
246534	5600-U	12.00
246541	5600-U	240.00
246546	5600-U	383.30
246553	5600-Q	500.00
246553	5600-U	7,165.60
246570	5600-N	660.00
246570	5600-U	1,160.50
246574	5600-V	20.30
246582	5600-V	406.00
Grand Total		103,811.03

EXHIBIT G

1 of 1

S.P. INVOICES		
Date	Num	Amount
03/10/00	5600-A	3,596.00
03/10/00	5600-B	3,281.91
03/10/00	5600-C	4,848.90
03/10/00	5600-D	3,526.40
03/10/00	5600-E	3,060.50
03/10/00	5600-F	3,409.80
03/10/00	5600-G	4,672.30
03/10/00	5600-H	4,116.40
03/10/00	5600-I	2,175.30
03/10/00	5600-J	3,676.15
03/10/00	5600-K	4,146.90
03/10/00	5600-L	6,833.80
03/10/00	5600-M	3,765.40
03/10/00	5600-N	3,926.90
05/19/00	5600-O	1,641.75
06/13/00	5600-P	2,277.70
06/13/00	5600-Q	2,628.50
08/02/00	5600-R	2,770.65
11/13/00	5581-C1	10,857.46
11/13/00	5581-C2	7,674.77
11/16/00	5600-S	7,559.30
11/16/00	5600-T	1,082.00
11/16/00	5600-U	9,479.50
11/16/00	5600-V	426.30
11/16/00	5600-W	1,406.20
11/16/00	5600-X	970.24
		103,811.03

UTA PAYMENTS				
Date	Ck Num	Cleared	Amount	Apply To
05/07/01	13639	2001	-426.30	5600-V
05/07/01	13666	2001	-970.20	5600-X
05/07/01	13669	February-02	-10,857.46	5581-C1
05/07/01	13672	2002	-7,674.77	5581-C2
12/09/02	18637	December-02	-6,877.91	5600-A,B
12/09/02	18638	January-03	-8,375.30	5600-C,D
12/09/02	18639	December-02	-3,060.50	5600-E
12/09/02	18843	January-03	-3,409.80	5600-F
12/09/02	18844	January-03	-4,672.30	5600-G
12/09/02	18845	January-03	-4,116.40	5600-H
12/09/02	18846	February-03	-5,851.45	5600-I,J
12/09/02	18847	June-03	-6,833.80	5600-L
12/09/02	18848	June-03	-7,692.30	5600-M,N
01/15/03	19687	July-03	-3,324.52	{see note}
06/04/03	20432	January-04	-1,761.30	{see note}
06/04/03	20434	December-03	-2,890.00	{see note}
06/04/03	20435	January-04	-2,896.60	{see note}
06/04/03	20436	August-03	-2,760.00	{see note}
06/04/03	20437	August-03	-2,070.00	{see note}
06/04/03	20438	August-03	-2,070.00	{see note}
06/04/03	20439	August-03	-2,070.00	{see note}
06/04/03	20440	August-03	-2,082.30	{see note}
02/17/04	3532	February-04	-4,146.90	5600-K
02/17/04	3534	February-04	-4,622.91	{see note}
2/17/04*	3537	February-04	-2,298.01	{see note}
			-103,811.03	

note- these payments, made between 1/15/03 and 2/17/04, were paid to the Service Provider as against a running total balance for invoice numbers 5600-O, 5600-P, 5600-Q, 5600-R, 5600-S, 5600-T, 5600-U, and 5600-W, rather than corresponding to specific invoices.

* note- the 2/17/04 payment recorded here is actually part of a larger check totalling \$4,991.52.

Communication Data & Security
 55 Union Road, Suite 204
 Spring Valley, NY 10977

EXHIBIT H
 1 of 27

Invoice

Invoice #: 5600-A

Bill To:

Ship To:

U.T.A. of Williamsburg
 82 Lee Avenue
 Brooklyn, NY 11211

U.T.A. of Williamsburg
 82 Lee avenue
 Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1033		X		C.O.D.		3/10/00	1
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 244861 Progress Billing			\$24,960.00		90%	\$2,496.00	
1	E-Rate Billing	FRN 244867 Progress Billing			\$11,000.00		90%	\$1,100.00	
						SALE AMOUNT		\$3,596.00	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$3,596.00	
						PAID TODAY		\$3,596.00	
						BALANCE DUE		\$0.00	

Communication Data & Security
 55 Union Road, Suite 204
 Spring Valley, NY 10977

EXHIBIT H
 2 of 27 *2*

Invoice

Invoice #: 5600-B

Bill To:

Ship To:

U.T.A. of Williamsburg
 82 Lee Avenue
 Brooklyn, NY 11211

U.T.A. of Williamsburg
 19 Heyward
 Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1034		X		C.O.D.		3/10/00	1
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 244872 PBX Equipment			\$8,930.00		90%	\$893.00	
1	E-Rate Billing	FRN 244877 PBX Expansion Equipment			\$17,289.09		90%	\$1,728.91	
1	E-Rate Billing	FRN 244886 PBX & LAN Connection to Lee Equipment			\$6,600.00		90%	\$660.00	
						SALE AMOUNT		\$3,281.91	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$3,281.91	
						PAID TODAY		\$3,281.91	
						BALANCE DUE		\$0.00	

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

EXHIBIT H
3 of 27

3

3/10/2000

Invoice: 5600-C

Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
75 Ross St
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 244891 Progress Billing	\$13,025.00		\$1,302.50	
1	FRN 244898 Progress Billing	\$5,800.00		\$580.00	
1	FRN 244913 Progress Billing	\$23,064.00		\$2,306.40	
1	FRN 244934 Progress Billing	\$6,600.00		\$660.00	

PAID
DEC - 9 2000
CHECK# 18638

OK
M. A. G.

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$4,848.90
Freight: \$0.00
Sales Tax: \$0.00
Total: \$4,848.90
Paid: \$0.00

Balance Due: \$4,848.90

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

EXHIBIT H
4 of 27

3/10/2000

Invoice: 5600-D

Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
590 Bedford Ave
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 244948 Progress Billing	\$10,015.00		\$1,001.50	
1	FRN 244961 Progress Billing	\$5,800.00		\$580.00	
1	FRN 244978 Progress Billing	\$19,077.00		\$1,907.70	
1	FRN 245019 Progress Billing	\$372.00		\$37.20	

P A I D
DEC - 9 2000
CHECK# 18638

OK
M. J. G.

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$3,526.40
Freight: \$0.00
Sales Tax: \$0.00
Total: \$3,526.40
Paid: \$0.00

Balance Due: \$3,526.40

Communication Data & Security
 55 Union Road, Suite 204
 Spring Valley, NY 10977

EXHIBIT H
 5 of 27

Invoice

Invoice #: 5600-E

Bill To:

Ship To:

U.T.A. of Williamsburg
 82 Lee Avenue
 Brooklyn, NY 11211

U.T.A. of Williamsburg
 212 Williamsburg St
 Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1037		X		C.O.D.		3/10/00	1
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 245039 Progress Billing			\$8,930.00		90%	\$893.00	
1	E-Rate Billing	FRN 245052 Progress Billing			\$15,075.00		90%	\$1,507.50	
1	E-Rate Billing	FRN 246265 Progress Billing			\$6,600.00		90%	\$660.00	

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT H
6 of 27
6

Invoice

Invoice #: 5600-F

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Ship To:

U.T.A. of Williamsburg
236 Marcy Ave
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS	DATE	PG.	
		1038		X		C.O.D.	3/10/00	1	
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 246271 Progress Billing			\$13,670.00		90%	\$1,367.00	
1	E-Rate Billing	FRN 246282 Progress Billing			\$13,828.00		90%	\$1,382.80	
1	E-Rate Billing	FRN 246292 Progress Billing			\$6,600.00		90%	\$660.00	
						SALE AMOUNT		\$3,409.80	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$3,409.80	
						PAID TODAY		\$3,409.80	
						BALANCE DUE		\$0.00	

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT H
7 of 27

Invoice

Invoice #: 5600-G

Bill To:

Ship To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

U.T.A. of Williamsburg
110 Throop Ave
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1039		X		C.O.D.		3/10/00	1
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 246298 Progress Billing			\$20,500.00		90%	\$2,050.00	
1	E-Rate Billing	FRN 246308 Progress Billing			\$5,800.00		90%	\$580.00	
1	E-Rate Billing	FRN 246314 Progress Billing			\$20,051.00		90%	\$2,005.10	
1	E-Rate Billing	FRN 246330 Progress Billing			\$372.00		90%	\$37.20	
						SALE AMOUNT		\$4,672.30	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$4,672.30	
						PAID TODAY		\$4,672.30	
						BALANCE DUE		\$0.00	

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT H
8 of 27

Invoice

Invoice #: 5600-H

8

Bill To:

Ship To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

U.T.A. of Williamsburg
45 Williamsburg St
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1040		X		C.O.D.		3/10/00	1
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 246343 Progress Billing			\$17,770.00		90%	\$1,777.00	
1	E-Rate Billing	FRN 246359 Progress Billing			\$16,794.00		90%	\$1,679.40	
1	E-Rate Billing	FRN 246382 Progress Billing			\$6,600.00		90%	\$660.00	
						SALE AMOUNT		\$4,116.40	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$4,116.40	
						PAID TODAY		\$4,116.40	
						BALANCE DUE		\$0.00	

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT H
9 of 27

Invoice

1

Invoice #: 5600-I

Bill To:

Ship To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

U.T.A. of Williamsburg
128 Rutledge St
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1041		X		C.O.D.		3/10/00	1
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 246391 Progress Billing			\$13,025.00		90%	\$1,302.50	
1	E-Rate Billing	FRN 246397 Progress Billing			\$2,128.00		90%	\$212.80	
1	E-Rate Billing	FRN 246409 Progress Billing			\$6,600.00		90%	\$660.00	
						SALE AMOUNT		\$2,175.30	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$2,175.30	
						PAID TODAY		\$2,175.30	
						BALANCE DUE		\$0.00	

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT H
10 of 27

Invoice

Invoice #: 5600-J

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Ship To:

U.T.A. of Williamsburg
25 Waverly
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS	DATE	PG.	
		1042		X		C.O.D.	3/10/00	1	
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 246419 Progress Billing			\$14,275.00		90%	\$1,427.50	
1	E-Rate Billing	FRN 246427 Progress Billing			\$15,886.46		90%	\$1,588.65	
1	E-Rate Billing	FRN 246436 Progress Billing			\$6,600.00		90%	\$660.00	
						SALE AMOUNT		\$3,676.15	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$3,676.15	
						PAID TODAY		\$3,676.15	
						BALANCE DUE		\$0.00	

Communication Data & Security
 55 Union Road, Suite 204
 Spring Valley, NY 10977

EXHIBIT H
 11 of 27

Invoice

Invoice #: 5600-K

Bill To:

Ship To:

U.T.A. of Williamsburg
 82 Lee Avenue
 Brooklyn, NY 11211

U.T.A. of Williamsburg
 125 Heyward
 Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COL	PPD	SHIP DATE	TERMS	DATE	PG.	
		1043		X			C.O.D.	3/10/00	1	
QTY.	ITEM #	DESCRIPTION				PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 246443 Progress Billing				\$17,270.00		90%	\$1,727.00	
1	E-Rate Billing	FRN 246447 Progress Billing				\$17,599.00		90%	\$1,759.90	
1	E-Rate Billing	FRN 246456 Progress Billing				\$6,600.00		90%	\$660.00	
							SALE AMOUNT		\$4,146.90	
							FREIGHT		\$0.00	
							SALES TAX		\$0.00	
							TOTAL		\$4,146.90	
							PAID TODAY		\$4,146.90	
							BALANCE DUE		\$0.00	

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

EXHIBIT H 12
12 of 27

3/10/2000

Invoice: 5600-L

Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
241 Keap St
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 246462 Progress Billing	\$24,310.00		\$2,431.00	
1	FRN 246467 Progress Billing	\$5,800.00		\$580.00	
1	FRN 246473 Progress Billing	\$31,628.00		\$3,162.80	
1	FRN 246480 Progress Billing	\$6,600.00		\$660.00	
<div><div><div>P A I D</div><div>DEC 2 " 2002</div><div>CHECK# 18847</div></div><div>OK M.S.G.</div></div>					

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$6,833.80
Freight: \$0.00
Sales Tax: \$0.00
Total: \$6,833.80
Paid: \$0.00

Balance Due: \$6,833.80

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

EXHIBIT H
13 of 27

13

3/10/2000

Invoice: 5600-M

Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
241 Keap St Annex
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 246487 Progress Billing	\$14,804.00		\$1,480.40	
1	FRN 246499 Progress Billing	\$16,250.00		\$1,625.00	
1	FRN 246505 Progress Billing	\$6,600.00		\$660.00	
<div><div>PAID</div><div>DEC 24 2002</div><div>CHECK# 18848</div></div> <div>OK M.A.G.</div>					

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$3,765.40
Freight: \$0.00
Sales Tax: \$0.00
Total: \$3,765.40
Paid: \$0.00

Balance Due: \$3,765.40

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

EXHIBIT H 4
14 of 27

3/10/2000

Invoice: 5600-N

Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
62 Harrison Ave
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 246513 Progress Billing	\$11,670.00		\$1,167.00	
1	FRN 246520 Progress Billing	\$5,800.00		\$580.00	
1	FRN 246526 Progress Billing	\$15,199.00		\$1,519.90	
1	FRN 246570 Progress Billing	\$6,600.00		\$660.00	
<div><div><div>P A I D</div><div>DEC 24 2002</div><div>CHECK# 18848</div></div><div>OK M.S.G.</div></div>					

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$3,926.90
Freight: \$0.00
Sales Tax: \$0.00
Total: \$3,926.90
Paid: \$0.00

Balance Due: \$3,926.90

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

5/19/2000

Invoice: 5600-O

Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
110 Throop Ave
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 246298 Progress Billing	\$8,600.00		\$860.00	
1	FRN 246314 Progress Billing	\$7,400.00		\$740.00	
1	FRN 246314 Progress Billing	\$417.50		\$41.75	

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$1,641.75
Freight: \$0.00
Sales Tax: \$0.00
Total: \$1,641.75
Paid: \$0.00

Balance Due: \$1,641.75

Communication Data & Security
 55 Union Road, Suite 204
 Spring Valley, NY 10977

EXHIBIT H
 16 of 27

16

Invoice

Invoice #: 5600-P

Bill To:

Ship To:

U.T.A. of Williamsburg
 82 Lee Avenue
 Brooklyn, NY 11211

U.T.A. of Williamsburg
 590 Bedford Ave
 Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS	DATE	PG.	
		1060		X		C.O.D.	6/13/00	1	
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 244948 Progress Billing			\$13,995.00		90%	\$1,399.50	
1	E-Rate Billing	FRN 244978 Progress Billing			\$6,718.50		90%	\$671.85	
1	E-Rate Billing	FRN 245017 Progress Billing			\$1,228.50		90%	\$122.85	
1	E-Rate Billing	FRN 245026 Progress Billing			\$835.00		90%	\$83.50	
						SALE AMOUNT	\$2,277.70		
						FREIGHT	\$0.00		
						SALES TAX	\$0.00		
						TOTAL	\$2,277.70		
						PAID TODAY	\$0.00		
						BALANCE DUE	\$2,277.70		

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT H
17 of 27 89

Invoice

Invoice #: 5600-Q

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Ship To:

U.T.A. of Williamsburg
62 Harrison Ave
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS	DATE	PG.	
		1063		X		C.O.D.	6/13/00	1	
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 246513 Progress Billing			\$13,635.00		90%	\$1,363.50	
1	E-Rate Billing	FRN 246526 Progress Billing			\$7,650.00		90%	\$765.00	
1	E-Rate Billing	FRN 246553 Progress Billing			\$5,000.00		90%	\$500.00	
						SALE AMOUNT		\$2,628.50	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$2,628.50	
						PAID TODAY		\$0.00	
						BALANCE DUE		\$2,628.50	

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

EXHIBIT H
18 of 27

18

8/2/2000

Invoice: 5600-R

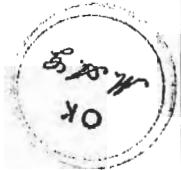
Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
75 Ross St
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 244891 Progress Billing	\$16,470.00		\$1,647.00	
1	FRN 244913 Progress Billing	\$10,485.00		\$1,048.50	
1	FRN 244934 Progress Billing	\$751.50		\$75.15	
					

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$2,770.65
Freight: \$0.00
Sales Tax: \$0.00
Total: \$2,770.65
Paid: \$0.00

Balance Due: \$2,770.65

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT H
19 of 27

Invoice

Invoice #: 5581-C1

Bill To:

Ship To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

U.T.A. of Williamsburg
82 Lee avenue
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1092		X		C.O.D.		11/13/00	1
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 244856 See Attachment for Description			\$1,760.00		90%	\$176.00	
1	E-Rate Billing	FRN 244861 See Attachment for Description			\$5,120.00		90%	\$512.00	
1	E-Rate Billing	FRN 244865 See Attachment for Description			\$550.00		90%	\$55.00	
1	E-Rate Billing	FRN 244869 See Attachment for Description			\$1,756.00		90%	\$175.60	
1	E-Rate Billing	FRN 244870 See Attachment for Description			\$27,405.00		90%	\$2,740.50	
1	E-Rate Billing	FRN 244872 See Attachment for Description			\$8,800.00		90%	\$880.00	
1	E-Rate Billing	FRN 244883 See Attachment for Description			\$31,131.09		90%	\$3,113.11	
1	E-Rate Billing	FRN 244886 See Attachment for Description			\$8,938.33		90%	\$893.83	
1	E-Rate Billing	FRN 244887 See Attachment for Description			\$1,567.00		90%	\$156.70	
1	E-Rate Billing	FRN 244891 See Attachment for Description			\$1,830.00		90%	\$183.00	
1	E-Rate Billing	FRN 244913 See Attachment for Description			\$1,165.00		90%	\$116.50	
1	E-Rate Billing	FRN 244924 See Attachment for Description			\$1,950.00		90%	\$195.00	
1	E-Rate Billing	FRN 244934 See Attachment for Description			\$83.44		90%	\$8.34	
1	E-Rate Billing	FRN 245039 See Attachment for Description			\$12,744.44		90%	\$1,274.44	
1	E-Rate Billing	FRN 245052 See Attachment for Description			\$3,774.44		90%	\$377.44	
						SALE AMOUNT		\$10,857.46	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$10,857.46	
						PAID TODAY		\$10,857.46	
						BALANCE DUE		\$0.00	

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT H
20 of 27

20

Invoice

Invoice #: 5581-C2

Bill To:

Ship To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

U.T.A. of Williamsburg
82 Lee avenue
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1092		X		C.O.D.		11/13/00	1
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 245064 See Attachment for Description			\$780.00		90%	\$78.00	
1	E-Rate Billing	FRN 246268 See Attachment for Description			\$834.00		90%	\$83.40	
1	E-Rate Billing	FRN 246271 See Attachment for Description			\$2,444.44		90%	\$244.44	
1	E-Rate Billing	FRN 246282 See Attachment for Description			\$2,694.44		90%	\$269.44	
1	E-Rate Billing	FRN 246296 See Attachment for Description			\$1,885.00		90%	\$188.50	
1	E-Rate Billing	FRN 246298 See Attachment for Description			\$8,044.44		90%	\$804.44	
1	E-Rate Billing	FRN 246314 See Attachment for Description			\$6,426.89		90%	\$642.69	
1	E-Rate Billing	FRN 246325 See Attachment for Description			\$3,500.00		90%	\$350.00	
1	E-Rate Billing	FRN 246334 See Attachment for Description			\$6,600.56		90%	\$660.06	
1	E-Rate Billing	FRN 246391 See Attachment for Description			\$2,194.44		90%	\$219.44	
1	E-Rate Billing	FRN 246397 See Attachment for Description			\$1,819.44		90%	\$181.94	
1	E-Rate Billing	FRN 246419 See Attachment for Description			\$3,319.44		90%	\$331.94	
1	E-Rate Billing	FRN 246427 See Attachment for Description			\$3,898.99		90%	\$389.90	
1	E-Rate Billing	FRN 246430 See Attachment for Description			\$650.00		90%	\$65.00	
1	E-Rate Billing	FRN 246441 See Attachment for Description			\$1,081.00		90%	\$108.10	
						SALE AMOUNT			
						FREIGHT			
						SALES TAX			
						TOTAL			
						PAID TODAY			
						BALANCE DUE			

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT H
21 of 27

Invoice

21

Invoice #: 5581-C2

Bill To:

Ship To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

U.T.A. of Williamsburg
82 Lee avenue
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1092		X		C.O.D.		11/13/00	2
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 246443 See Attachment for Description			\$3,794.44		90%	\$379.44	
1	E-Rate Billing	FRN 246447 See Attachment for Description			\$4,494.44		90%	\$449.44	
1	E-Rate Billing	FRN 246477 See Attachment for Description			\$22,286.00		90%	\$2,228.60	
						SALE AMOUNT		\$7,674.77	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$7,674.77	
						PAID TODAY		\$7,674.77	
						BALANCE DUE		\$0.00	

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

EXHIBIT H
22 of 27 *22*

11/16/2000

Invoice: 5600-S

Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
241 Keap St
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 246460 PBX Maintenance	\$2,461.00		\$246.10	
1	FRN 246462 Installation Complete	\$24,900.00		\$2,490.00	
1	FRN 246464 PBX Call Director Maintenance	\$290.00		\$29.00	
1	FRN 246470 PBX Expansion Maintenance	\$2,847.00		\$284.70	
1	FRN 246473 Installation Complete	\$25,300.00		\$2,530.00	
1	FRN 246474 Common Areas Maintenance	\$390.00		\$39.00	
1	FRN 246475 Installation Complete	\$7,800.00		\$780.00	
1	FRN 246480 Installation Complete	\$11,605.00		\$1,160.50	
					OK <i>M. S. G.</i>


Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$7,559.30
Freight: \$0.00
Sales Tax: \$0.00
Total: \$7,559.30
Paid: \$0.00

Balance Due: \$7,559.30

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

EXHIBIT H
23 of 27 

11/16/2000

Invoice: 5600-T


Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
241 Keap St Annex
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 246485 PBX Maintenance	\$934.00		\$93.40	
1	FRN 246487 Installation Complete	\$3,875.00		\$387.50	
1	FRN 246493 PBX Expansion Maintenance	\$1,021.00		\$102.10	
1	FRN 246499 Installation Complete	\$4,155.00		\$415.50	
1	FRN 246505 Installation Complete	\$835.00		\$83.50	
					

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$1,082.00
Freight: \$0.00
Sales Tax: \$0.00
Total: \$1,082.00
Paid: \$0.00

Balance Due: \$1,082.00

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

EXHIBIT H ²⁴
24 of 27

11/16/2000

Invoice: 5600-U

Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
62 Harrison Ave
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 246511 PBX Maintenance	\$1,341.00		\$134.10	
1	FRN 246513 Installation Complete	\$1,515.00		\$151.50	
1	FRN 246516 Call Director Maintenance	\$290.00		\$29.00	
1	FRN 246522 PBX Expansion Maintenance	\$1,185.00		\$118.50	
1	FRN 246526 Installation Complete	\$850.00		\$85.00	
1	FRN 246534 Common Areas Maintenance	\$120.00		\$12.00	
1	FRN 246541 Installation Complete	\$2,400.00		\$240.00	
1	FRN 246546 LAN Maintenance	\$3,833.00		\$383.30	
1	FRN 246553 Installation Complete	\$71,656.00		\$7,165.60	
1	FRN 246570 Installation Complete	\$11,605.00		\$1,160.50	


Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$9,479.50
Freight: \$0.00
Sales Tax: \$0.00
Total: \$9,479.50
Paid: \$0.00

Balance Due: \$9,479.50

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

EXHIBIT H
25 of 27 

11/16/2000

Invoice: 5600-V


Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
All Buildings

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 246574 Wire Splicing Blocks Maintenance	\$203.00		\$20.30	
1	FRN 246582 Installation Complete	\$4,060.00		\$406.00	
					

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$426.30
Freight: \$0.00
Sales Tax: \$0.00
Total: \$426.30
Paid: \$0.00

Balance Due: \$426.30

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

718-963-9776

11/16/2000

Invoice: 5600-W

Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
45 Williamsburg St
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 246340 PBX Maintenance	\$1,126.00		\$112.60	
1	FRN 246343 Installation Complete	\$4,750.00		\$475.00	
1	FRN 246354 PBX Expansion Maintenance	\$1,118.00		\$111.80	
1	FRN 246359 Installation Complete	\$5,550.00		\$555.00	
1	FRN 246366 Common Areas Maintenance	\$33.00		\$3.30	
1	FRN 246371 Installation Complete	\$650.00		\$65.00	
1	FRN 246382 Installation Complete	\$835.00		\$83.50	

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$1,406.20
Freight: \$0.00
Sales Tax: \$0.00
Total: \$1,406.20
Paid: \$0.00

Balance Due: \$1,406.20

Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

EXHIBIT H
27 of 27 ²⁷

11/16/2000

Invoice: 5600-X


Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
590 Bedford Ave
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 244941 PBX Maintenance	\$1,279.00		\$127.90	
1	FRN 244954 PBX Call Director Maintenance	\$290.00		\$29.00	
1	FRN 244969 PBX Expansion Maintenance	\$1,328.00		\$132.80	
1	FRN 245007 Common Areas Maintenance	\$69.00		\$6.90	
1	FRN 245017 Installation Complete	\$136.44		\$13.64	
1	FRN 245026 Installation Complete	\$6,600.00		\$660.00	
					

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$970.24
Freight: \$0.00
Sales Tax: \$0.00
Total: \$970.24
Paid: \$0.00

Balance Due: \$970.24

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041
1-2 / 210

013666

EXHIBIT I
1 of 25

FWY

CHECK NO	CHECK DATE	VENDOR NO.
013666	05/07/01	COMDAT

NINE HUNDRED SEVENTY AND 20/100 DOLLARS*****

CHECK AMOUNT
\$*****970.20

TO THE
ORDER
OF
Communication Data And
Security
55 Union Road, Suite 204
Spring Valley NY 10977

[Signature]
[Signature]
AUTHORIZED SIGNATURE

⑈013666⑈ ⑆021000021⑆323078605⑈

⑈0000097020⑈

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COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY

ACCOUNT # 6801208817

THE BANK OF NEW YORK

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67/2001
51

UNITED TALMUDICAL ACADEMY

82 LEE AVE
BROOKLYN, NY 11211

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041
1-2 / 210

013639

EXHIBIT I
2 of 25

FWY

FOUR HUNDRED TWENTY-SIX AND 30/100 DOLLARS*****

CHECK NO.	CHECK DATE	VENDOR NO.
013639	05/07/01	COMDAT

CHECK AMOUNT
\$*****426.30

TO THE
ORDER
OF
Communication Data And
Security
55 Union Road, Suite 204
Spring Valley NY 10977

[Signature]
[Signature]
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AUTHORIZED SIGNATURE

⑈013639⑈ ⑆021000021⑆323078605⑈

⑈0000042630⑈

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TEAM COMMUNICATION & SECURITY
ACCOUNT # 6801208817

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UNITED TALMUDICAL ACADEMY
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07/20/01

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MAR-17-2005 16:13 FROM: SANDER 212-730-1960
14-34 FCC DIG

TO: 17189639776

P: 5

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT 1
3 of 25

202 418 2811
CHANG MANHAI TAN BANK
BROOKLYN, NY 10041
1-2/210

P.05/05

013669

PAY

TEN THOUSAND EIGHT HUNDRED FIFTY-SEVEN AND *****
46/100 DOLLARS *****

CHECK NO.	CHECK DATE	VENDOR NO.
013669	05/07/01	COMDAT

CHECK AMOUNT
\$*****10,857.46

TO THE
ORDER
OF: Communication Data And
Security
55 Union Road, Suite 204
Spring Valley NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈013669⑈ ⑆021000021⑆323078605⑈

⑈0001085746⑈



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SPRING VALLEY, NY 10977
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6000143232

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20120817
NEW YORK
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GENERATED FOR REMITTANCE PURPOSES

K 11
TOTAL P.05

MAR-17-2005 16:13 FROM: SANDER 212-730-1960

MAR-17-2005 14:34 FCC DIG
100 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT I
4 of 25

202 418 2811

P. 04/05

29

CHECK NO.	CHECK DATE	VENDOR NO.
013672	05/07/01	COMDAT

SEVEN THOUSAND SIX HUNDRED SEVENTY-FOUR*****
AND 77/100 DOLLARS*****

CHECK AMOUNT
\$*****7,674.77

TO THE
ORDER OF: Communication Data And
Security
55 Union Road, Suite 204
Spring Valley NY 10977

[Signature]
AUTHORIZED SIGNATURE

"013672" 021000021:323078605"

"0000767477"

X

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ON DATA & SECURITY

LOCATION & SECURITY

NEW YORK

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02/12/02
BMT 440 HANARONHECK AVE
HARRISON NJ 07033
E2594 92336683

0100052523

K-11

51

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT I
5 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

18637

12/09/2002

Communication Data And Security

\$ **6,877.91

Six Thousand Eight Hundred Seventy-Seven and 91/100

DOLLARS

Communication Data And Security
55 Union Road #204
Spring Valley, NY 10977

[Signature]
[Signature]
[Signature]

AUTHORIZED SIGNATURE

NO 5600-A
5600-B

⑈018637⑈ ⑈02100002⑈ ⑈323078609⑈

⑈000068779⑈

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

30

ENDORSE CHECK HERE

X

POST ONLY

COMMUNICATION DATA & SECURITY

TEAM COMMUNICATION & SECURITY

ACCOUNT # 680120817

THE BANK OF NEW YORK

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

DEC 23 2002
BNY 440 MANHATTAN AVE
HARRISON NY 10762

E2545 86818594

7000602750

ID 3 2541-92-7
702 007

00145041

UNITED TALMUDICAL ACADEMY

82 LEE AVE
BROOKLYN, NY 11211

EXHIBIT I
6 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

18638

12/7/10

12/09/2002

Communication Data And Security

\$ **8,375.30

Eight Thousand Three Hundred Seventy-Five and 30/100*****

DOLLARS

Communication Data And Security

55 Union Road #204

Spring Valley, NY 10977

AUTHORIZED SIGNATURE

⑈018638⑈ ⑆021000021⑆323078605⑈

⑈0000837530⑈

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

31

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FOR DEPOSIT ONLY
COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY
ACCOUNT # 6891208917
DO NOT WRITE IN OR ON THIS LINE
DEPOSITORY BANK ENDORSEMENT

>021000018< 01/03/03
BNY 440 HAMARONECK AVE
HARRISON NY 021000018<
EC809 87074591

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03 007

1459-82-7

10729498

7100855861

UNITED TALMUDICAL ACADEMY
82 LEE AVE
BROOKLYN, NY 11211

EXHIBIT I
7 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

18639

12/09/2002

Communication Data And Security

\$ **3,060.50

Three Thousand Sixty and 50/100

DOLLARS

Communication Data And Security
55 Union Road #204
Spring Valley, NY 10977

MO. 5600-E

AUTHORIZED SIGNATURE

⑈018639⑈ ⑆021000021⑆323078605⑈

⑈0000306050⑈

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

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ENDORSE CHECK HERE

JUST ONLY

COMMUNICATION DATA & SECURITY

TEAM COMMUNICATION & SECURITY

ACCOUNT # 6801208817

THE BANK OF NEW YORK

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

12/23/02 12/23/02
BRY 440 MANHATTAN AVE
HARRISON NY 10761
E2545 86010895

7100867987

2542-92-7

0146042

UNITED TALMUDICAL ACADEMY

82 LEE AVE
BROOKLYN, NY 11211

EXHIBIT I
8 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

18843

12/9/2002

Communication Data And Security

\$ **3,409.80

Three Thousand Four Hundred Nine and 80/100

DOLLARS

Communication Data And Security
55 Union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈018843⑈ ⑈021000021⑈323078605⑈

⑈0000340980⑈

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

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COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY

ACCOUNT # 6901208817

THE BANK OF NEW YORK

DO NOT WRITE IN THIS LINE
DEPOSITORY BANK ENDORSEMENT

STOCK CONTROL #CT0745
DOCUMENT REORDER #44503

9999
06329
02 51
0455143

761-69-7

7600360844

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT I
9 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

18844

12/9/2002

Y
THE
PER OF

Communication Data And Security

\$ **4,672.30

Four Thousand Six Hundred Seventy-Two and 30/100*****

DOELARS

Communication Data And Security
55 union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

MO

⑈018844⑈ ⑆021000021⑆323078605⑈

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THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK. HOLD AT ANGLE TO VIEW.

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STOCK CONTROL ACT70745
DOCUMENT REORDER 104500

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83 007

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7021000018< 01/31/83
440 HANCOCK AVE
HARRISON NY 7021000018<
E2538 88882560

7100520499

ENDORSE CHECK HERE

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FOR DEPOSIT ONLY

COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY
ACCOUNT # 689120817

DO NOT WRITE BANK OF AMERICA ON THIS LINE
DEPOSITORY BANK ENDORSEMENT

UNITED TALMUDICAL ACADEMY

82 LEE AVE
BROOKLYN, NY 11211

EXHIBIT I
10 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

18845

12/9/2002

Communication Data And Security

\$ **4,116.40

Four Thousand One Hundred Sixteen and 40/100*****

DOLLARS

Communication Data And Security

55 Union Road #204

Spring Valley, NY 10977

[Signature]
[Signature]

AUTHORIZED SIGNATURE

⑈018845⑈ ⑈021000021:323078605⑈

⑈0000411640⑈

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

35

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DEPOSIT ONLY

COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY

ACCOUNT # 680120817

THE BANK OF NEW YORK

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

7821000018< 01/31/03

211 440 WINDMILL CREEK AVE

HARRISON NY 10821000018<

E2538 88802561

7100520500

1027-20-7

ND 3
31/03 007

000096513

STOCK CONTROL ACT/0745
DOUGLASS REORDER #04503

UNITED TALMUDICAL ACADEMY

82 LEE AVE
BROOKLYN, NY 11211

EXHIBIT I
11 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

18846

12/210

12/9/2002

NY
THE
IDER OF

Communication Data And Security

\$ **5,851.45

Five Thousand Eight Hundred Fifty-One and 45/100

DOLLARS

Communication Data And Security
55 union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

EMO

⑈018846⑈ ⑆021000021⑆323078605⑈

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36

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X

FOR DEPOSIT ONLY

COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY

ACCOUNT # 680120817

THE BANK OF NEW YORK

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

STOCK CONTROL ACT70745
DOCUMENT REORDER #04503

>021880018< 02/07/03
BNV 440 HONORINECK AVE
HARRISON NY >021880018<
E2616 07339340

6500040233

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT I
12 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

18847

12/9/2002

Communication Data And Security

\$ **6,833.80

Six Thousand Eight Hundred Thirty-Three and 80/100

DOLLARS

Communication Data And Security

55 Union Road #204

Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈018847⑈ ⑈021000021⑈323078605⑈

⑈0000683380⑈

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

39

STOCK CONTROL ACTORS
DOCUMENT REORDER #493

E-I

7021000018< 06/13/03
NY 440 HARRISONECK AVE
HARRISON NY 7021000018<
E2625 86318415

1688-83-7

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ENDORSE CHECK HERE
X FOR DEPOSIT ONLY
COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY
ACCOUNT # 680120817
THE BANK OF NEW YORK
DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

UNITED TALMUDICAL ACADEMY

82 LEE AVE
BROOKLYN, NY 11211

EXHIBIT I
13 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

18848

12/9/2002

THE
SER OF

Communication Data And Security



\$ **7,692.30

Seven Thousand Six Hundred Ninety-Two and 30/100***** DOLLARS

Communication Data And Security
55 Union Road #204
Spring Valley, NY 10977

[Signature]
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AUTHORIZED SIGNATURE

⑈018848⑈ ⑈021000021⑈323078605⑈

⑈0000769230⑈

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

38



STOCK CONTROL #070745
DOCUMENT REORDER #04503

>021000018< 06/13/03
BNY 440 HAWARONECK AVE
HARRISON NY >021000018<

1683-83-7

E2625 86318416

6600112444

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ENDORSE CHECK HERE

X

FOR DEPOSIT ONLY

COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY
ACCOUNT # 6801208817

THE BANK OF NEW YORK

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

UNITED TALMUDICAL ACADEMY

82 LEE AVE
BROOKLYN, NY 11211

EXHIBIT I
14 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

19687

1-2210

1/15/2003

Communication Data And Security

\$ **3,324.52

Three Thousand Three Hundred Twenty Four and 52/100*****

DOLLARS

Communication Data And Security

35 Union Road #204

Spring Valley, NY 10977

AUTHORIZED SIGNATURE

⑈019687⑈ ⑈021000021⑈323078605⑈

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THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

39

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FOR DEPOSIT ONLY

COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY

ACCOUNT # 6801208817

THE BANK OF NEW YORK

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

BNY 440 MANARONECK AVE
HARRISON, NY 10921

E2988 87421517

0200056153

00021 999 228-92-7

3D 3 06007
5/93 070 02 51

100552336

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT I
15 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

20432

1-2210

06/04/2003

BY
THE
ORDER OF

Communication Data And Security

\$ **1,761.30

One Thousand Seven Hundred Sixty-One and 30/100*****

DOLLARS

Communication Data And Security
55 union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈020432⑈ ⑈021000021⑈323078605⑈

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40

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FOR DEPOSIT ONLY

COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY

ACCOUNT # 6801208817

THE BANK OF NEW YORK

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

78100000101 01/13/04
DATE AND AUTHORITY FOR
HARRISON NY 10100000101

236-83-7

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94 007

10454206

0700139053

UNITED TALMUDICAL ACADEMY

82 LEE AVE
BROOKLYN, NY 11211

EXHIBIT I
16 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

20434

06/04/2003

Communication Data And Security

\$ **2,890.00

Two Thousand Eight Hundred Ninety and 00/100

DOLLARS

Communication Data And Security

55 Union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈020434⑈ ⑈021000021⑈323078605⑈

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FOR DEPOSIT ONLY

COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY

ACCOUNT # 6801208817

THE BANK OF NEW YORK
DO NOT WRITE / SIGN / STAMP BELOW THIS LINE

DEPOSITORY BANK ENDORSEMENT

12/22/02
TALL 110 MANHATTAN CHASE
1111 110 MANHATTAN CHASE
1111 110 MANHATTAN CHASE
1111 110 MANHATTAN CHASE

21 9999
1 3 02119
3 070 02 51

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0263020

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UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT I
17 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

20435

06/04/2003

Communication Data And Security

\$ **2,896.60

Two Thousand Eight Hundred Ninety-Six and 60/100

DOLLARS

Communication Data And Security
55 union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈020435⑈ ⑆021000021⑆323078605⑈

⑈0000289660⑈

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COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY

ACCOUNT # 6801208817

DO NOT SIGN BELOW THIS LINE
THE BANK OF NEW YORK
DEPOSITORY BANK ENDORSEMENT

>021000018< 01/08/04
BNY 448 MANHATTAN AVE
HARRISON NY >021000018<

E2968 87004763

D 3
04 007

310-36-7

00239664

0700029802

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT I
18 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

20436

1-2710

06/04/2003

Communication Data And Security

\$ **2,760.00

Two Thousand Seven Hundred Sixty and 00/100

DOLLARS

Communication Data And Security
55 union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈020436⑈ ⑆021000021⑆323078&05⑈

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COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY

ACCOUNT # 6501200

THE BANK OF MONTREAL

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

⑈021000018⑈ 06/28/03
RTV 440 HOFFMAN BLK AVE
HARRISON NY ⑈021000018⑈
E2801 86054155

615-92-7

0300065484

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03 007

00209040

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT I
19 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

20437

06/04/2003

Communication Data And Security

\$ **2,070.00

Two Thousand Seventy and 00/100*****

DOLLARS

Communication Data And Security
35 union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈020437⑈ ⑈021000021⑈323078605⑈

⑈0000207000⑈

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

44

618-92-7

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NEW YORK
157 495 NEWARK AVE
HARRISON NY 06100018
E2801 86854158

0300065487

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

POST ONLY
COMMUNICATION DATA & SECURITY
ACCOUNT # 6801208817

ENJOY CHECK HERE

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT I
20 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

20438

06/04/2003

Y
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Communication Data And Security

\$ **2,070.00

Two Thousand Seventy and 00/100*****

DOLLARS

Communication Data And Security
55 union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈020438⑈ ⑆02100002⑆ 323078605⑈

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ENDORSE CHECK HERE
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COMMUNICATION DATA AND SECURITY
TEAM COMMUNICATION
ACCOUNT # 68317
DO NOT WRITE
THE BANK'S STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

⑆021000018⑆ 06/04/03
NEW YORK 446 HENRIE AVE
HARRISON NY 10763
E2801 86054157

617-92-7

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UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT I
21 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

20439

1-2/210

06/04/2003

Communication Data And Security

\$ **2,070.00

Two Thousand Seventy and 00/100

DOLLARS

Communication Data And Security

35 Union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈020439⑈ ⑆021000021⑆323078605⑈

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THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

46

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X

FOR DEPOSIT

COMMUNICATION DATA

TEAM COMMUNICATION DATA

ACCOUNT # 68012000

THE BANK OF

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE

DEPOSITORY BANK ENDORSEMENT

⑈020439⑈ 06/20/03
ATTN: 448 MANHATTAN AVE
HARRISON NY 10629
E2881 86054156

616-92-7

0300065485

D 3
03 007

0209041

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT I
22 of 25

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

20440

06/04/2003

Communication Data And Security

\$ **2,082.30

Two Thousand Eighty-Two and 30/100

DOLLARS

Communication Data And Security
55 union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈020440⑈ ⑆021000021⑆323078605⑈

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THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK. FOLD AT ANGLE TO VIEW

47

7021000180 06/24/03
BY 948 NYNEX/ELX THE
HARRISON NY 7021000180
E2801 86054159

619-92-7

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FOR DEPOSIT ONLY

COMMUNICATION DATA & SECURITY

ACCOUNT # 6801208817

THE BANK OF NEW YORK

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE

DEPOSITORY BANK ENDORSEMENT

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211-7900

EXHIBIT I
23 of 25

JPMORGAN CHASE BANK
6040 TARBELL ROAD
SYRACUSE, NY 13206

50-937/213

3532

02/17/2004

NY
THE
DER OF

Communication Data And Security

\$ 4,146.90

Four Thousand One Hundred Forty-Six and 90/100

DOLLARS

Communication Data And Security
55 Union Road #204
Spring Valley, NY 10977

Polina Bouda

Polina Bouda

AUTHORIZED SIGNATURE

⑈003532⑈ ⑆021309379⑆601868672⑈

⑈0000414690⑈

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK. HOLD AT ANGLE TO VIEW.

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02/19/04

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EE742 86735000

02/19/04
HARRISON NY

ENDORSE CHECK HERE

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COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY
ACCOUNT # 680120887
THE BANK OF NEW YORK

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211-7900

EXHIBIT I
24 of 25

JPMORGAN CHASE BANK
6040 TARBELL ROAD
SYRACUSE, NY 13206

50-937/213

3534

02/17/2004

AY
O THE
RDER OF

Communication Data And Security

\$ **4,622.91

Four Thousand Six Hundred Twenty-Two and 91/100

DOLLARS

Communication Data And Security

55 union Road #204

Spring Valley, NY 10977

EMO

[Signature]

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AUTHORIZED SIGNATURE

⑈003534⑈ ⑆021309379⑆601868672⑈

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THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

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FOR DEPOSIT ONLY

COMMUNICATION DATA & SECURITY

TEAM COMMUNICATION & SECURITY

ACCOUNT # 6801208917

THE BANK OF NEW YORK

DO NOT WRITE / SIGN / STAMP BELOW THIS LINE
DEPOSITORY BANK ENDORSEMENT

12/19/04

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1304379

99-99-19

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Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT J
1 of 5

Invoice

7

Invoice #: 5600-G

Bill To:

Ship To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

U.T.A. of Williamsburg
110 Throop Ave
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1039		X		C.O.D.		3/10/00	1
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 246298 Progress Billing			\$20,500.00		90%	\$2,050.00	
1	E-Rate Billing	FRN 246308 Progress Billing			\$5,800.00		90%	\$580.00	
1	E-Rate Billing	FRN 246314 Progress Billing			\$20,051.00		90%	\$2,005.10	
1	E-Rate Billing	FRN 246330 Progress Billing			\$372.00		90%	\$37.20	
						SALE AMOUNT		\$4,672.30	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$4,672.30	
						PAID TODAY		\$4,672.30	
						BALANCE DUE		\$0.00	

EXHIBIT J
2 of 5
Communication Data And Security

55 Union Road
Suite 204
Spring Valley, NY 10977
845-371-1111
Fax: 845-352-6675

5/19/2000

Invoice: 5600-O

Page: 1

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Work Location:

U.T.A. of Williamsburg
110 Throop Ave
Brooklyn, NY 11211

QTY.	Description	Price	Unit	Extended	Tax
1	FRN 246298 Progress Billing	\$8,600.00		\$860.00	
1	FRN 246314 Progress Billing	\$7,400.00		\$740.00	
1	FRN 246314 Progress Billing	\$417.50		\$41.75	

Thank You For Going With ComData
Your Satisfaction.....
Is The Key To Our Success!

Sales Amount: \$1,641.75
Freight: \$0.00
Sales Tax: \$0.00
Total: \$1,641.75
Paid: \$0.00

Balance Due: \$1,641.75

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT J
3 of 5

Invoice

Invoice #: 5581-C1

Bill To:

Ship To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

U.T.A. of Williamsburg
82 Lee avenue
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1092		X		C.O.D.		11/13/00	1
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 244856 See Attachment for Description			\$1,760.00		90%	\$176.00	
1	E-Rate Billing	FRN 244861 See Attachment for Description			\$5,120.00		90%	\$512.00	
1	E-Rate Billing	FRN 244865 See Attachment for Description			\$550.00		90%	\$55.00	
1	E-Rate Billing	FRN 244869 See Attachment for Description			\$1,756.00		90%	\$175.60	
1	E-Rate Billing	FRN 244870 See Attachment for Description			\$27,405.00		90%	\$2,740.50	
1	E-Rate Billing	FRN 244872 See Attachment for Description			\$8,800.00		90%	\$880.00	
1	E-Rate Billing	FRN 244883 See Attachment for Description			\$31,131.09		90%	\$3,113.11	
1	E-Rate Billing	FRN 244886 See Attachment for Description			\$8,938.33		90%	\$893.83	
1	E-Rate Billing	FRN 244887 See Attachment for Description			\$1,567.00		90%	\$156.70	
1	E-Rate Billing	FRN 244891 See Attachment for Description			\$1,830.00		90%	\$183.00	
1	E-Rate Billing	FRN 244913 See Attachment for Description			\$1,165.00		90%	\$116.50	
1	E-Rate Billing	FRN 244924 See Attachment for Description			\$1,950.00		90%	\$195.00	
1	E-Rate Billing	FRN 244934 See Attachment for Description			\$83.44		90%	\$8.34	
1	E-Rate Billing	FRN 245039 See Attachment for Description			\$12,744.44		90%	\$1,274.44	
1	E-Rate Billing	FRN 245052 See Attachment for Description			\$3,774.44		90%	\$377.44	
						SALE AMOUNT		\$10,857.46	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$10,857.46	
						PAID TODAY		\$10,857.46	
						BALANCE DUE		\$0.00	

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT J
4 of 5

Invoice

20

Invoice #: 5581-C2

Bill To:

Ship To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

U.T.A. of Williamsburg
82 Lee avenue
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1092		X		C.O.D.		11/13/00	1
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 245064 See Attachment for Description			\$780.00		90%	\$78.00	
1	E-Rate Billing	FRN 246268 See Attachment for Description			\$834.00		90%	\$83.40	
1	E-Rate Billing	FRN 246271 See Attachment for Description			\$2,444.44		90%	\$244.44	
1	E-Rate Billing	FRN 246282 See Attachment for Description			\$2,694.44		90%	\$269.44	
1	E-Rate Billing	FRN 246296 See Attachment for Description			\$1,885.00		90%	\$188.50	
1	E-Rate Billing	FRN 246298 See Attachment for Description			\$8,044.44		90%	\$804.44	
1	E-Rate Billing	FRN 246314 See Attachment for Description			\$6,426.89		90%	\$642.69	
1	E-Rate Billing	FRN 246325 See Attachment for Description			\$3,500.00		90%	\$350.00	
1	E-Rate Billing	FRN 246334 See Attachment for Description			\$6,600.56		90%	\$660.06	
1	E-Rate Billing	FRN 246391 See Attachment for Description			\$2,194.44		90%	\$219.44	
1	E-Rate Billing	FRN 246397 See Attachment for Description			\$1,819.44		90%	\$181.94	
1	E-Rate Billing	FRN 246419 See Attachment for Description			\$3,319.44		90%	\$331.94	
1	E-Rate Billing	FRN 246427 See Attachment for Description			\$3,898.99		90%	\$389.90	
1	E-Rate Billing	FRN 246430 See Attachment for Description			\$650.00		90%	\$65.00	
1	E-Rate Billing	FRN 246441 See Attachment for Description			\$1,081.00		90%	\$108.10	
						SALE AMOUNT			
						FREIGHT			
						SALES TAX			
						TOTAL			
						PAID TODAY			
						BALANCE DUE			

Communication Data & Security
55 Union Road, Suite 204
Spring Valley, NY 10977

EXHIBIT J
5 of 5

Invoice

21

Invoice #: 5581-C2

Bill To:

U.T.A. of Williamsburg
82 Lee Avenue
Brooklyn, NY 11211

Ship To:

U.T.A. of Williamsburg
82 Lee avenue
Brooklyn, NY 11211

SALESPERSON		YOUR NO.	SHIP VIA	COLPPD	SHIP DATE	TERMS		DATE	PG.
		1092		X		C.O.D.		11/13/00	2
QTY.	ITEM #	DESCRIPTION			PRICE	UNIT	DISC %	EXTENDED	TX.
1	E-Rate Billing	FRN 246443 See Attachment for Description			\$3,794.44		90%	\$379.44	
1	E-Rate Billing	FRN 246447 See Attachment for Description			\$4,494.44		90%	\$449.44	
1	E-Rate Billing	FRN 246477 See Attachment for Description			\$22,286.00		90%	\$2,228.60	
						SALE AMOUNT		\$7,674.77	
						FREIGHT		\$0.00	
						SALES TAX		\$0.00	
						TOTAL		\$7,674.77	
						PAID TODAY		\$7,674.77	
						BALANCE DUE		\$0.00	

MAR-17-2005 16:13 FROM: SANDER 212-730-1960

TO: 17189639776

P: 5

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT K
1 of 3

CHANG MANHAI TAN BANK
BROOKLYN, NY 10041
1-2/210

202 418 2811

P.05/05

013669

PAY

TEN THOUSAND EIGHT HUNDRED FIFTY-SEVEN AND *****
46/100 DOLLARS *****

CHECK NO.	CHECK DATE	VENDOR NO.
013669	05/07/01	COMDAT

CHECK AMOUNT
\$*****10,857.46

TO THE
ORDER
OF: Communication Data And
Security
55 Union Road, Suite 204
Spring Valley NY 10977

[Signature]
AUTHORIZED SIGNATURE

⑈013669⑈ ⑆021000021⑆323078605⑈

⑈0001085746⑈



RECEIVED
HARRISON, NY 7021000018
62604 87000754

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ENDORSE HERE
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POST ONLY
DATA & SECURITY
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NEW YORK
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TOTAL P.05

MAR-17-2005 16:13 FROM: SANDER 212-730-1960

MAR-17-2005 14:34 FCC DIG
100 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT K
2 of 3

202 418 2811

P. 04/05
010012

29

CHECK NO.	CHECK DATE	VENDOR NO.
013672	05/07/01	COMDAT

SEVEN THOUSAND SIX HUNDRED SEVENTY-FOUR*****
AND 77/100 DOLLARS*****

CHECK AMOUNT
\$*****7,674.77

TO THE
ORDER OF
Communication Data And
Security
55 Union Road, Suite 204
Spring Valley NY 10977

[Signature]
AUTHORIZED SIGNATURE

"013672" 021000021:323078605"

"0000767477"

FOR DEPOSIT ONLY

ON DATA & SECURITY
LOCATION & SECURITY

NEW YORK

DO NOT WRITE STAMP OR SIGNATURES ON THIS CHECK
RECORDING AND SIGNATURES REQUIRED

02/12/02
BANK OF AMERICA
2594 92336603

100052523

K-11

51

UNITED TALMUDICAL ACADEMY

82 LEE AVE.
BROOKLYN, NY 11211

EXHIBIT K
3 of 3

THE CHASE MANHATTAN BANK
BROOKLYN, NY 10041

18844

12/9/2002

Y
THE
PER OF

Communication Data And Security

\$ **4,672 30

Four Thousand Six Hundred Seventy-Two and 30/100

DOELARS

Communication Data And Security
55 union Road #204
Spring Valley, NY 10977

[Signature]
AUTHORIZED SIGNATURE

MO

⑈018844⑈ ⑆021000021⑆323078605⑈

⑈0000467230⑈

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK HOLD AT ANGLE TO VIEW

34

STOCK CONTROL ACT70745
DOCUMENT REORDER 104500

D 3
83 007

1926-96-7

00096611

7021000018< 01/31/83
440 HANCOCK AVE
HARRISON NY 7021000018<
E2538 88882560

7100520499

ENDORSE CHECK HERE

X

FOR DEPOSIT ONLY

COMMUNICATION DATA & SECURITY
TEAM COMMUNICATION & SECURITY
ACCOUNT # 689120817

DO NOT WRITE BANK OF AMERICA ON THIS LINE
DEPOSITORY BANK ENDORSEMENT